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a gofal cymdeithasol

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and social care

# Standing Financial Instructions

## Document Control

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# Standing Financial Instructions

## 1. Introduction

- 1.1 The overall framework for the delegation of responsibility and accountability to Llais<sup>1</sup> from Welsh Government is provided by Llais' Framework Document. The Framework Document sets out the requirements for appropriate Standing Financial Instructions.
- 1.2 These Standing Financial Instructions detail the financial responsibilities which apply to everyone working for Llais. They do not provide detailed procedural advice and should be read in conjunction with the detailed departmental and financial control procedure notes. They are designed to ensure that our financial transactions are conducted in accordance with the law and with Welsh Government policy to achieve probity, accuracy, economy, efficiency, effectiveness, and sustainability.
- 1.3 These Standing Financial Instructions shall have effect as if incorporated in the Llais Standing Orders.
- 1.4 Should any difficulties arise regarding the interpretation or application of any of the Standing Financial Instructions then the advice of the Director of Finance must be sought before acting.
- 1.5 Full details of any non-compliance with these Standing Financial Instructions, including an explanation of the reasons and circumstances must be reported in the first instance to the Board Secretary, who will ask the Audit and Risk Assurance Committee to formally consider the matter and make proposals to the Board on any action to be taken.
- 1.6 The failure to comply with Standing Financial Instructions and Standing Orders is a disciplinary matter that could result in an individual's dismissal from employment or removal from the Board.

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<sup>1</sup> Llais is the operating name for the Citizen Voice Body for Health and Social Care, Wales

## **2. Regulations**

- 2.1 These Standing Financial Instructions will be governed by the following and in order of precedence if a conflict arises:
- Procurement Act 2023
  - Social Partnership and Public Procurement (Wales) Act 2023
  - Managing Welsh Public Money
  - Central Budgeting Guidance
  - Llais' Framework Document as agreed with Welsh Government
- 2.2 These Standing Financial Instructions do not provide procedural advice and should be read in conjunction with the detailed financial procedures and policies.

## **3. Responsibilities**

### **Board and its Committees**

- 3.1. The Board is responsible for ensuring compliance with any statutory or administrative requirements in respect of the use of public funds; that it operates within the limits of its statutory authority and any delegated authority agreed with its sponsor department, and in accordance with any other conditions relating to the use of public funds; and that, in reaching decisions, it takes into account guidance issued by the Welsh Government and Central Government.
- 3.2 The Board also has responsibility for ensuring that it regularly reviews financial information concerning the management of Llais.
- 3.3 Section 6 of Llais' Standing Orders sets out a provision for the Board to establish Committees which may have delegated responsibilities to act on its behalf, in accordance with policies and procedures laid down. The responsibility for the functions delegated to committees remains with the Board.
- 3.4 Paragraph 6.4 of the Standing Orders includes a provision for the Board to appoint two independent external members with the relevant professional expertise to a committee. These individuals can be appointed as committee members and can be included in the quorum.

## **Chief Executive**

- 3.5 The Chief Executive as Accounting Officer is personally responsible for:
- the proper stewardship of the public funds for which they have charge;
  - the day-to-day operations and management of Llais; and
  - for ensuring compliance with relevant legislation and the requirements of Managing Welsh Public Money and Central Budgeting Guidance.
- 3.6 The Chief Executive may be assisted in the exercise of the role by the Executive Team, budget holders, and other employees of Llais. The Chief Executive may delegate the day-to-day administration of these responsibilities but remains responsible and accountable.
- 3.7 For the purposes of these Standing Financial Instructions the Chief Executive and Accounting Officer are used interchangeably.

## **4. Statutory Accounting and Reporting**

- 4.1 Each financial year Llais must prepare an Annual Report and Accounts in accordance with the Health and Social Care (Quality and Engagement) (Wales) Act 2020, the Accounts Direction issued by the Welsh Ministers, and the Financial Reporting Manual (FReM).
- 4.2 Llais must submit its draft Annual Accounts to the Welsh Ministers and the Auditor General for Wales no later than 31 August after the end of the financial year.
- 4.3 The Auditor General for Wales must examine, certify, and report on the draft Annual Accounts and no later than four months after the draft was submitted, lay before the Senedd a copy of the audited Annual Report and Accounts.
- 4.4 As soon as it is practicable after the end of each financial year, Llais must publish an Annual Report on the exercise of its functions. Llais must submit the annual report to Welsh Ministers and lay a copy before the Senedd Cymru/Welsh Parliament.

## **5. Business Planning**

- 5.1 Following receipt of the Welsh Government's Remit Letter, Llais is required to prepare and submit a long-term business plan setting out how it is to achieve its strategic objectives and cover the period of Welsh Government's term. The long-term business plan will incorporate a high-level financial and workforce plan.
- 5.2 In response to the Minister's remit letter and formal statement of its annual budget provision, Llais is required to prepare and approve an annual operational plan setting out, in detail, how the strategic aims, objectives and priorities will be taken forward in the year ahead. Before publishing a plan under this paragraph, Llais must consult such persons as it considers appropriate on its proposed objectives and priorities. The plan, including the annual financial and workforce plan, will set out the level of service to be achieved in key areas, with due regard to economy, efficiency and effectiveness.

## **6. Financial Duty**

- 6.1 Llais has a duty to ensure that net expenditure does not exceed the Minister confirmed net revenue and capital resource budgets. Net expenditure above these budgets may not be committed until or unless a revised budget cover has been agreed in writing.
- 6.2 Llais may not breach the component parts of the revenue and capital resource budgets.

## **7. Management of Funds and Control of Budgets**

- 7.1 The Chief Executive as Accounting Officer is responsible for the management of funding from the Welsh Government and the control of Llais budgets. The Chief Executive shall carry out these responsibilities in accordance with the directions or requirements of the sponsoring department and shall also provide information and advice to the Board and its Committees as necessary.
- 7.2 Day-to-day responsibility for the setting and monitoring of budgets at individual budget level may be delegated by the Accounting Officer.
- 7.3 The net revenue and capital resource budgets, confirmed by Welsh

Ministers, will be notified annually in the Remit Letter. Welsh Ministers will provide supplementary letters if amendments are made to Llais' in-year budget allocation.

- 7.4 Llais shall forecast cashflow and prepare quarterly claims for funding in the form specified by the Welsh Government. This will be done through the Grant in Aid (GIA) claim which is submitted to Welsh Government requesting the cash draw down. The Corporate Director of People and Resources shall examine and approve all such claims prior to submission to Welsh Government.
- 7.5 Llais is permitted to carry-over from one financial year to the next any drawn but unspent cash balances of up to 2 per cent of its annual grant-in-aid budget. Any proposal to carry over sums in excess of this amount must be agreed in writing in advance with the Welsh Government Finance Director, via the Partnership Team, on a case-by-case basis. Any sum carried over in excess of the agreed amount is to be taken into account in the subsequent year's grant in-aid.
- 7.6 Funding in respect of specific projects, and which is over and above the funding in the Remit Letter, may be negotiated and agreed with the sponsoring department.
- 7.7 If funding is secured from other organisations for specific workstreams, then authorisation must be sought from the Welsh Government to provide budget cover to allocate to the related expenditure.
- 7.8 There will be regular meetings between the sponsoring department, the Executive Team, and other budget holders as required to monitor the deployment of funds by Llais.
- 7.9 Llais may vire within both, but not between, revenue and capital resource budgets allocated to it, subject to such limits and guidance as shall be determined by the Chief Executive.

## **8. Banking Arrangements**

### **Authorisation**

- 8.1 All banking arrangements shall be made under the authority of the Chief Executive, who is responsible for ensuring proper control of Llais' funds.

## **Bank Account**

- 8.2 A single main account will be maintained for the majority of day-to-day banking activities.
- 8.3 No additional accounts shall be opened in the name of, or on behalf of, Llais without prior written approval by the Chief Executive.

## **Account Management and Signatories**

- 8.4 The Chief Executive, together with the Corporate Director of People and Resources, shall authorise the opening and closing of any bank account and any transfers of funds from the account to another Llais account (unless made automatically) in writing.
- 8.5 The Director of Finance will keep a copy of the bank mandate containing the authorised signatures. The authorised officers are:
- Chief Executive.
  - Strategic Director of Organisational Strategy & Engagement.
  - Corporate Director of People and Resources.
  - Director of Operations.
  - Board Secretary.
  - Director of Finance.
- 8.6 The Director of Finance is responsible for ensuring that the appointed bankers are notified of the name, together with specimen signatures, of each of the officers authorised to open, close or transfer monies between accounts and to sign cheques and orders under these arrangements and of any changes to these authorised signatories.

## **Main Account Operations**

- 8.7 Day-to-day management including payments made under electronic banking will ordinarily be undertaken by the Corporate Director of People and Resources, Director of Finance and Finance Manager. However, they can be approved by anybody on the bank mandate.
- 8.8 The main account will receive all payments due to Llais including Grant in Aid payments in respect of the revenue and capital

resource budgets, any agreed grant allocation and payments for other specified projects or programmes of work.

- 8.9 BACS payment schedules and faster payments can be approved by authorised officers as detailed in 8.5 above.
- 8.10 In addition, accounts payable payments are approved by the Director of Finance prior to the BACS payment being processed and approved through Llais' bank account by NHS Wales Shared Services Partnership.
- 8.11 Payroll is verified for accuracy and approved for payment by NHS Wales Shared Services Partnership. NHS Wales Shared Services Partnership is responsible for processing and authorising the associated BACS payments to Llais staff through the designated bank account.
- 8.12 No cash withdrawals may be made and the balances in the main account shall be maintained at the minimum practicable level.

## **9. Procurement of Goods and Services**

### **Contracts and tenders**

- 9.1 A contract is a document which ensures that both parties fully meet their respective obligations as effectively and efficiently as possible, to deliver the business and operational objectives and in particular, value for money.
- 9.2 All arrangements for the supply of goods and services shall conform to the requirements as set out below and, where applicable, comply with the Procurement Act 2023 and associated regulations.
- 9.3 The detailed procedural requirements of the Procurement Act 2023 apply only to procurements whose estimated value equals or exceeds the statutory thresholds set out in section 9.28. Procurements below these values must still be conducted in a manner that is proportionate, transparent, and consistent with the principles of the Act. For clarity, a 'below-threshold procurement' is a procurement whose estimated total value is less than the applicable Procurement Act 2023 threshold.
- 9.4 Contracts for goods and services shall be subject to the receipt of

competitive tenders or quotations in accordance with the table below, taking into account the value, risk and market conditions:

<b>Contract value (incl. VAT)</b>	<b>Minimum competition</b>	<b>Form of contract</b>	<b>Authorised by</b>
<£1,000	Evidence of value for money has been achieved	Purchase order	ROMs, Governance and Risk Manager, Head of Insights & Engagement.
£1,001 - £6,000	Evidence of value for money has been achieved	Purchase order	Digital, Data and Technology Manager
£6,001 - £12,000	Evidence of 3 written quotations*	Simple form of contract/ Purchase order	Directors
£12,001 - £30,000	Evidence of 3 written quotations*	Simple form of contract/ Purchase order	Individual Members of the Executive Team
£30,001 – £125,000	Advertised open call for competition. Minimum of 4 tenders received if available	Formal contract and purchase order	Chief Executive
£125,001 – < prevailing Procurement Act threshold	Advertised open call for competition. Minimum of 4 tenders received if available	Formal contract and purchase order	Board
>Procurement Act 2023 thresholds	Advertised open call for competition. Minimum of 5 tenders received if available or appropriate to the procurement route	Formal contract and purchase order	Board

\* Subject to the existence of suitable suppliers

9.5 Llais takes a risk-based approach to procurement. Any procurement, regardless of value, that is defined as ‘high-risk’ may be subject to a more stringent process than detailed above or follow a different procurement route permitted under the Procurement Act 2023. The Corporate Director for Resources and People will determine if a procurement is high risk.

## **Tenders and quotations**

- 9.6 A tender is where bids are invited from interested contractors to conduct a piece of work against a specification set by Llais.
- 9.7 Electronic quotations may be requested from suppliers where the estimated value is £30,000 or less and a record shall be made of quotations received showing name of supplier, contact name for supplier, date of quotation, details of service/product expected, price and name of the officer receiving the quotation.
- 9.8 For contracts subject to the Procurement Act 2023, procurement procedures will be conducted in accordance with the Act, including lawful routes such as the Competitive Flexible Procedure, and direct awards may only be made where a lawful justification applies and all required transparency notices are published.
- 9.9 The Competitive Flexible Procedure is a procurement route under the Procurement Act 2023 that allows a contracting authority to conduct a competitive tender in one or more stages, with flexibility to adapt requirements or evaluation criteria during the process. It applies to contracts at or above the thresholds set out in 9.28.
- 9.10 Employees of Llais and board members shall not be engaged by Llais as contractors until their employment with Llais has been terminated.
- 9.11 No contract with a previous employee or previous board member of Llais, which has not been subject to the tendering/quotation process, shall be agreed within 6 months of their leaving the employment of Llais, without the written approval from the Chief Executive.
- 9.12 Employees of Llais and board members shall declare any close links, direct or indirect, with contractors and shall withdraw from any involvement in contracting and tendering processes where such interest has been declared.
- 9.13 Board approved tenders and direct awards can progress via Chair's action, based on any formal recommendations by Chief Executive.

## **Direct awards**

- 9.14 The usual competitive quotation/tendering procedure may be waived in the event of a direct award, for example, due to the specialist nature of the contract.
- 9.15 This applies to both below-threshold procurements and procurements at or above the Procurement Act 2023 thresholds, as defined in sections 9.4 and 9.28.
- 9.16 For contracts subject to the Procurement Act 2023, direct awards may only be made where a lawful justification applies under the Act and all required transparency notices are published.
- 9.17 Authorisation for direct awards:
- Contracts valued £6,000 - £30,000 will be authorised by the Chief Executive.
  - Contracts valued above £30,000 will be authorised by the Board.
- 9.18 All direct awards will be reported to the Audit and Risk Assurance Committee at the next scheduled meeting and, where applicable, published in accordance with Procurement Act 2023 transparency requirements.
- 9.19 A register of direct awards will be published on Llais' website.
- 9.20 If the number of quotations/ tenders received is less than required, and re-advertising is not pursued:
- Quotes that are valued at less than £30,000 can be authorised by the Corporate Director for People and Resources.
  - More than £30,000 can be authorised by the Chief Executive.

All decisions must be justified and documented.

- 9.21 For contracts subject to the Procurement Act 2023, any decision not to re-advertise must be justified and documented in accordance with the Act.

## **Contract extensions**

- 9.22 Contract extensions may only be exempted from the normal quotation/tendering procedures in exceptional circumstances, such

as the need to ensure continuity of service or where re-tendering would be impractical or disproportionately costly.

- 9.23 For contracts subject to the Procurement Act 2023, any extension or modification must be lawful under the Act and must not materially alter the nature of the contract unless permitted.

All such exceptions must be:

- Approved in writing by the Chief Executive for contracts up to £30,000, or
- by the Board for contracts exceeding £30,000.

All exemptions must be documented with the reason for the exemption, contract value, and duration and reported to the Audit and Risk Assurance Committee at the next scheduled meeting.

- 9.24 All exemptions must comply with Managing Welsh Public Money, Central Budgeting Guidance, the Procurement Act 2023, and other applicable procurement regulations.

### **Leases for Accommodation/Other services and goods**

- 9.25 Lease contracts will follow the arrangements as outlined above. The whole cost of the lease including additional charges and VAT, should be used to determine the appropriate level of authority required.
- 9.26 Consideration must be given as to whether the lease requires capital funding from the Welsh Government to be recognised as a right of use asset. If it does, approval must be sought prior to proceeding with the lease.
- 9.27 Any variations to original leases must be authorised in line with the parameters established in 9.4 above.

### **Public Procurement Thresholds**

- 9.28 As a sub-central contracting authority the January 2026 thresholds where the Procurement Act 2023 rules apply for purchases over:
- £207,720 for Supply, Services and Design Contracts
  - £5,193,000 for Works Contracts

9.29 These thresholds apply to the value of the contract throughout its duration, including any possible extensions. Thresholds are inclusive of VAT.

### **Procurement and Purchase Orders**

9.30 All goods or services must be procured through the raising of a properly authorised purchase order. This would also apply where the goods and services procured through a competitive tendering process or where there is a funding agreement in place.

9.31 Payment for goods and services by procurement card is allowed within defined limits. Members of staff will be allowed to make purchases subject to a maximum individual transaction limit and a monthly credit limit.

9.32 Procurement cards will be only issued on the approval of the Corporate Director of People and Resources. Card holders are responsible for authorising and monitoring expenditure by procurement cards on a weekly basis.

### **10. Payment Approval Limits**

10.1 All purchases (other than procurement cards) should be processed via the Shared Services Accounts Payable process. However, if a payment is urgent, on occasion it may be necessary to make a direct bank transfer to a supplier or a member of staff. With approval from the relevant budget holder the Finance Manager can upload payments for direct payment via the bank.

10.2 Approval means that the person responsible is satisfied that:

- (i) Resources are available within the budget to finance the purchase
- (ii) the invoice amount is as per the quoted/contracted amount
- (iii) the purchase is of suitable quality
- (iv) The financial code is complete and correctly identifies the budget(s) from which the purchase is made.

## **11. Shared Services Arrangements**

11.1 The Chief Executive has responsibility for securing efficient, well-controlled shared services/ resource arrangements. These functions and services shall be provided in accordance with the terms set out in agreed Service Level Agreements (SLA).

11.2 Any such functions shall remain the responsibility of Llais.

The range of shared services that are currently utilised by Llais are provided by the NHS Wales Shared Services Partnership. They include, but are not limited to, the following:

- Payroll – system, processing and advice.
- Pensions – system, processing, and advice.
- Recruitment – advertising, processing, and pre-employment checks.
- Travel Expenses – system, processing and advice.
- Job Evaluation – access to matching, consistency checking and review panels.
- Workforce Information Services and ESR system hierarchy management.
- Finance - (partial) processing of accounts payable and hosting and maintenance of ledger.
- Procurement – (partial) processing and advice.
- Internal Audit.
- Employment Legal Services.
- Welsh language translation.
- Local Counter Fraud.
- Property conveyancing

## **12. Assets**

### **Capital Expenditure**

12.1 Capital expenditure will be defined as:

‘The purchase or creation of assets valued at £5,000 or more (excluding VAT) that will deliver economic or operational benefit for more than one year.’

12.2 Capital purchases may only be undertaken where specific capital funding

has been provided by Welsh Government

- 12.3 Llais does not group or aggregate individual items to meet the £5,000 capitalisation threshold. Each item is assessed separately to determine whether it qualifies as capital expenditure.

#### **Asset Register.**

- 12.4 A register of all capitalised assets will be maintained as per the definition in 12.1
- 12.5 A physical check of these assets will be conducted on a biannual basis.

#### **Depreciation and Amortisation**

- 12.6 Depreciation and amortisation are provided at rates calculated to write off the historic cost of capitalised assets on a straight-line basis over the assets useful economic life.

Asset	Assumed useful economic life
Information Technology	Five years
Intangible Assets	Five years
Right of Use assets	Over the life of the contract
Leasehold Improvements	Over the remaining life of the lease

#### **Asset disposal**

- 12.7 Items obsolete, obsolescent, redundant, irreparable or that cannot be repaired cost effectively will be disposed of subject to authorisation by the Director of Finance.

### **13. Recording and Collection of Income**

- 13.1 The Director of Finance shall be responsible for the proper recording and prompt collections of all monies due.
- 13.2 The Director of Finance shall ensure that all unpaid accounts are regularly progressed, including arrangements under contract with debt collection agencies.
- 13.3 Debts due to Llais will not be written off except as outlined in Section 16.

## **14. Payment of Staff and Board Members**

- 14.1 The Director of People & Organisational Development and Director of Finance shall be notified immediately of each new appointment and of any variation in the pay band or point of any person already in Llais employ.
- 14.2 The Director of People & Organisational Development is responsible for administration of payroll and for ensuring that payment is not made except to the appropriate employee or to a nominee authorised by the employee in writing to accept it on the employee's behalf.
- 14.3 All new employees who are paid on an annual salary basis or a proportionate part thereof shall be paid monthly by bank credit transfer.
- 14.4 Payments shall not normally be made in advance of normal payday except in special cases authorised by the Corporate Director of People and Resources.
- 14.5 Notification of termination of employment/ membership in the case of Board Members, shall be sent to the Director of People & Organisational Development and the Director of Finance in respect of the resignation, retirement or discharge as soon as the effective date is known.
- 14.6 The Director of People & Organisational Development shall be responsible for the provision of documents to Shared Services relating to superannuation, tax, and similar matters.

## **15. Expense payments to staff, board members and volunteers**

- 15.1 Staff and Board member expenses will be approved by the appropriate line manager as per SEL-expenses and processed via payroll.
- 15.2 Volunteers' expenses up to £500 may be approved by their Regional Operations Manager. Payments above that limit must be approved in line with the parameters established in 9.4.
- 15.3 Volunteer expenses are paid via the accounts payable process.

## **16. Losses: Compensation / Insurance**

- 16.1 All officers shall have a general responsibility for the security of the assets of Llais and for avoiding losses.
- 16.2 The Chief Executive may authorise that no further action be taken for the recovery of unpaid sums.
- 16.3 In line with Managing Welsh Public Money, losses should be brought to the attention of Ministers, by noting in the annual accounts.
- 16.4 Ex-gratia compensation payments to staff for loss of or damage to personal property, incurred whilst on duty, are provided for in the Conditions of Service, with decisions taken by the Chief Executive in the light of the merit of individual claims.
- 16.5 In line with Welsh Government policy, Llais does not purchase commercial insurance cover for its assets unless it is legally obliged to do so or concludes that it would be cost effective to do so.

## **17. Audit**

- 17.1 In accordance with its statutory basis the external auditor of Llais is the Auditor General for Wales.
  - (a) The Auditor General for Wales must examine, certify, and report on the statement of accounts and before the expiry of 4 months beginning on the day on which the statement of accounts is submitted, lay before the national Assembly for Wales a copy of the certified statement and report, or
  - (b) if it is not reasonably practicable to comply with paragraph (a), a statement to that effect, which must include reasons as to why this is the case.
- 17.2 The Auditor General's representative will determine the timescale and process of the audit by agreement with the Board Secretary.
- 17.3 The Llais Framework Document directs that Llais should arrange for an internal audit function in accordance with the objectives, standards and practices described in the Public Sector Internal Audit Standards.

17.4 Internal Audit will provide an annual report to the Audit and Risk Assurance Committee detailing the level of assurance which can be given as to the effectiveness of internal controls.

## **18. Counter Fraud**

18.1 Llais requires all staff to act honestly and with integrity and to safeguard the public resources to which they are responsible. Llais will not accept any level of fraud, bribery, or corruption. All such cases will be thoroughly investigated and dealt with appropriately.

18.2 In line with the Counter Fraud Policy all staff are encouraged to report any suspicions of fraud, bribery, and corruption at an early stage. Staff should report any such suspicions to their line managers, or through their line management chain, who will report as appropriate to the Board Secretary.

## **19. Retention of Financial Records**

### **Responsibilities of the Chief Executive**

19.1 The Chief Executive shall be responsible for maintaining archives for all records required to be retained in accordance with the Welsh Ministers' guidance, the UK General Data Protection Legislation and any relevant domestic law considerations via the Data Protection Act 2018 and the Freedom of Information Act 2000 (c. 36).

19.2 The records held in archives shall be capable of retrieval by authorised persons.

19.3 Records held shall only be destroyed in accordance with the applicable data protection laws and with the express instigation of the Chief Executive. Details shall be maintained of records so destroyed.