

Review of Financial Policies and Procedures 2019

Purpose of paper	The purpose of this paper is to present to the Council the updated financial policies and procedures that will govern the General Dental Council during 2019.
Action	For decision
Status	Public session
Corporate Strategy 2016-19	Performance Objective 2: To improve our management of resources so that we become a more efficient regulator.
Business Plan 2017	Priority 1: Continue to build a cost effective and efficient organisation
Decision Trail	The Finance and Performance Committee carries out an annual review of the financial policies and procedures. At its meeting on 19 November 2018, the Finance and Performance Committee received a report on the annual review of the financial policies and procedures. The committee recommended the updated financial policies and procedures to Council for approval.
Recommendations	The Council is asked to review and approve the updated financial policies and procedures.
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Appendices	Annex A – Financial Policies and Procedures 2019 Annex B – 2019 Procurement policy Annex C – Council member and associate expenses policy Annex D – Staff Expenses policy Annex E - Staff Relocation policy

Executive Summary

1. The financial policies and procedures are reviewed annually to ensure that all related policy documentation reflects the GDC's latest requirements, arrangements and controls, including correct terminology.
2. The financial policies are linked with the scheme of delegation.
3. All the financial policies and procedures have been reviewed to ensure they reflect changes made to the organisational structure since the policies were last reviewed.
4. Where changes to policies made are substantive, the full policy has been included as a separate annex to this paper. Other changes to the policies are largely textural and reference changes and so only the outline of each policy is circulated with this paper in a summary document (Annex A).

Procurement policy

5. In May 2017, the GDC requested advice on whether or not it met the test for being a "contracting authority". The GDC accepted advice and instigated a change of status as a result to be designated a contracting authority".
6. The policy document has been reviewed and comprehensively redrafted to ensure that our obligations under the Procurement Contract Regulations 2015 are reflected in the guidance, and the proposed 2019 procurement policy is at Annex B.
7. The most significant changes w to the policy proposed are:
 - a. Inclusion of a summary of the various legislation that apply to procurement activity and incorporation of that legalisation into our processes.
 - b. Clearer definition of roles and responsibilities for GDC employees.
 - c. Update to the European Union procurement thresholds.
 - d. Clearer guidance on the processes to be followed and the introduction of updated form templates for requests for single tender actions and excepted contracts.

Staff and associates' expenses policy

8. As part of the review of the staff and associates' expenses policies, a benchmarking exercise of rates paid in the sector, previously carried out in 2016, has been undertaken.
9. As was the position in 2016, staff and associates of the GDC do not appear to be disadvantaged relative to those of our healthcare sector peers. As such, no change to policies limits is recommended.
10. Changes have been made to clarify the policy requirements in relation to first class rail travel, the use of taxis and the requirement for fully itemised food and drink expense claims.
11. In addition, now that the GDC operates from two locations, a section on 'dual office working' has been included to address the issue of increasing travel costs. Moreover, a policy change is proposed whereby the cost of lunch will not be reimbursed when staff are travelling between GDC offices.
12. The proposed policies are at Annex C (council members and associates) and Annex D (staff).

Staff relocation policy

13. In July 2018, EMT agreed the GDC's policy and procedures in relation to expenses incurred and claimed for reimbursement by staff who are relocating to the Birmingham office. The proposed policy (Annex G) reflects the commitments made to staff as part of the consultation exercise and aligns with HMRC guidance and reporting requirements.

Risks and considerations

14. Risks and considerations are set out below:

Communications Copies of the full policy documents will need to be made available to staff (via the intranet) and associates.
Equality and Diversity No equality and diversity implications
Legal The GDC is required to fully comply with the Public Procurement Regulations 2015 and HMRC legislation.
Policy No policy impact
Resources No cost implications from this decision
National No national effect of this decision

Recommendation

15. The Council is asked to review and **approve** the updated financial policies and procedures.