

## APPENDIX 2

### Summary of amendments to the Financial Regulations - 2015

| Section                            | Amendment  | Reason for amendment  |
|------------------------------------|--|---|
| Virements<br>4.2.4                 | Amendment to reflect changes as a result of the budget strategy and associated savings per procedure note<br>Amendment to reflect changes to recruitment process<br>Amendment to clarify virements below £1m | Audit request   |
| Throughout document and Appendix 1 | Changes to job titles/meeting titles etc to future proof against structure or staff changes in 2015/16   | Expected staff/structure changes in 2015/16                           |
| 1                                  | Scheme of financing for schools  | Clarify process   |
| 6                                  | Scheme of delegation   | Clarify authorisation limits  |
| 6.10                               | Expenses   | Renewal of officers expenses policy in line with audit recommendation |
| 6.3                                | Authorisation limits   | Review of authorisation limits undertaken                             |
| 6.2.6/8.1.5                        | Amendment to reflect Fire partnership with Hampshire   | New partnership established   |