

## One Manchester

### Financial regulations

One Manchester was formed in 2015 when Eastlands Homes and City South Manchester Housing Trust joined together in partnership. Together they manage a wide range of neighbourhoods, and over 12,000 homes across central, south and east Manchester.

#### Objective

They required external support to undertake a review of financial regulations to ensure that:

- they were fit for purpose and compliant with regulatory and statutory requirements and reflected the organisational structure and operation of the group;
- they provided clarity of delegation of authority regarding growth and development opportunities;
- there was an appropriate approach to tendering and procurement which was sufficiently flexible and compliant;
- the delegated financial authorisation limits were consistent and embedded in relation to the new housing management system and finance system; and
- the financial regulations became used and useful, accessible and in a concise format that was understandable to all users.

They required a document which flowed from the board terms of reference and approvals, through the committee structure and to the executive/staff delegations. The aim was to provide assurance of appropriate controls and ensuring an appropriate focus on materiality and empowerment within the organisation.



#### How did we do it?

We reviewed a range of relevant documentation in order to inform our understanding of the delegations structure at One Manchester. We tested the documentation for appropriate consistency, cross referencing and application in line with the requirements of the review. We fed back any opportunities to implement best practice from inside and outside the housing sector that we noted in the course of the review, which were supplementary to this project, but useful to One Manchester.

We developed a revised format for the financial regulations as a template for population with updated financial regulations and delegations. This template was populated in detail and through an iterative approach we identified any additional information sources to ensure that One Manchester had a comprehensive document.

Our project approach was tailored to One Manchester's needs that included leading discussions at their Audit & Risk Committee of proposals and consultations with staff teams to ensure the alignment of the proposals to the business requirements.

#### What did we achieve?

One Manchester approved and formally adopted the new Delegatory Framework. It is available on their intranet and is being rolled out across the organisation through a structured programme of briefings and training.

*DTP's approach throughout the project was professional, flexible and tailored to meet our expectations. The lead consultant brought significant best practice sector knowledge and challenge that was drawn together to provide an accessible and thorough Delegatory Framework that seamlessly brings together our scheme of delegation and control environment. Beginning to end the project was excellent.*

**Richard Morris, Group Head of Finance**