

Trimley St Martin Parish Council have made the following statement in relation to the agenda of the meeting scheduled for 1 March 2016.

This agenda includes statements which have been held to be false and misleading following an investigation by the Deputy Monitoring Officer for Suffolk Coastal District Council.

These statements present unfounded allegations about a former councillor as established facts and should not have been included in the agenda. Readers are advised that in 2015 a number of allegations of bullying and harassment of other councillors, the Parish Clerk and the Internal Auditor were made against the councillor concerned. None of the Code of Conduct allegations against the councillor concerned were upheld by Mrs Barritt, the Suffolk Coastal District Council Deputy Monitoring Officer, in her initial assessment decision in July 2015. These allegations had no place in the agenda and should not have been included.

Appended by the Clerk

13 June 2018

TRIMLEY ST MARTIN PARISH COUNCIL

You are hereby summoned to attend the meeting of Trimley St Martin Parish Council to be held at the Trimley St Martin Memorial Hall on Tuesday 1st March 2016 at 7.30 p.m.

**Gordon Mussett, Parish Clerk
22nd February 2016**

Public Session

Please Note: residents are warmly welcomed and invited to give their views at this stage of the proceedings and to question the Parish Council on issues on the agenda, or raise issues for future consideration at the discretion of the Chairman. Members of the public may stay to observe, but may not take part in the Parish Council meeting that follows.

- Police Report
- County and District Councillor Reports (items raised for decision at this time will be placed on the agenda for the next meeting)
- Public Question Time

1. To Receive Apologies for Absence

2. To Receive Declarations of Interests

For Councillors to declare any interests in matters on the agenda.

3. To Receive and Determine Requests for Dispensations

To receive and determine requests from Councillors for dispensations enabling them to speak, or speak and vote, on matters on which they have a pecuniary interest

4. To Approve the Minutes of the Meeting Held 2nd February 2016 (previously circulated)

To approve the minutes of the meeting held 2nd February 2016

5. To Agree the Recommendations of the Recruitment Panel to Appoint Mrs Katrina Coutts to the Position of Parish Clerk with effect from 1st March 2016 – attached

To agree the recommendations of the Recruitment Panel to appoint Mrs Katrina Coutts to the position of Parish Clerk with effect from 1st March 2016

6. To Consider a Request for a Further Dog Bin in Old Kirton Road (attached)

To consider a request for a further Dog Bin in Old Kirton Road

7. To Comment on the Following Planning Applications:-

- a) **Application No. DC/16/0491/FUL – Demolish existing garage and rear two storey extension to form new two storey rear extension, new porch and new front elevation bay window – Oakhurst Cottage, Thorpe Lane (resubmission)**
- b) **Application No. DC/16/0540/FUL – Erection of steel framed agricultural building to provide storage and drying facilities for grain – Blue Barn Farm, Chapel Hill Lane**

8. To Consider and Agree the List of Local Assets for Submission to Suffolk Coastal District Council (attached)

To consider and agree the list of Local Assets for submission to Suffolk Coastal District Council

9. To Note the Completion of the External Audit and Consider the External Audit report (attached)

To note the completion of the External Audit and consider the External Audit report

10. To Amend Standing Orders and Financial Regulations to Reflect the Recent Changes in Legislation Regarding Public Contracts – attached

To amend Standing Orders and Financial Regulations to reflect the recent changes in Legislation regarding Public Contracts

11. To Approve the Following Payments:-

To approve the following payments:-

| Cheque No. | Payable to | In Respect of | Amount £ |
|-------------------|----------------------|----------------------|-----------------|
| 0001 | G N Mussett | Clerk's Salary | £416.13 |
| 0002 | HM Revenue & Customs | PAYE/TAX | £120.00 |
| 0003 | Mr B Dunningham | Bus Shelter Cleaning | £54.00 |
| 0004 | BDO | External Audit Fee | £2,119.20 |

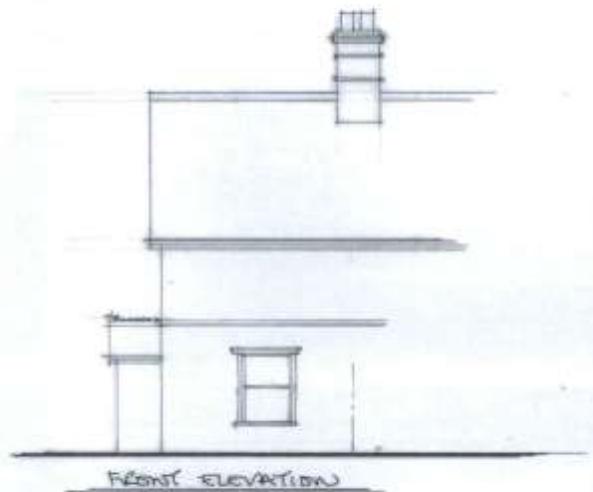
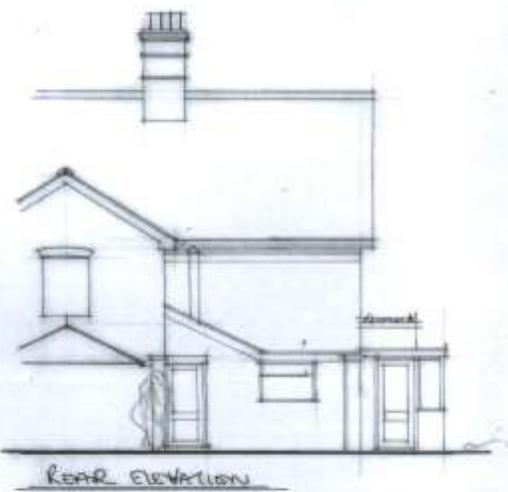
12. Closure

ITEM 5

To Agree the Recommendation of the Recruitment Panel to Appoint Mrs Katrina Coutts to the Position of Parish Clerk with effect from 1st March 2016

There were two applicants who were interviewed by the Recruitment Panel on 23rd February. The Panel recommends to Council that:-

- a) Mrs Katrina Coutts be appointed at the hours and salary advertised with effect from 1st March 2015
- b) It is a condition of the appointment that Mrs Coutts obtains the Certificate in Local Council Administration within 6 months of appointment
- c) The hours and salary be reviewed in September 2016



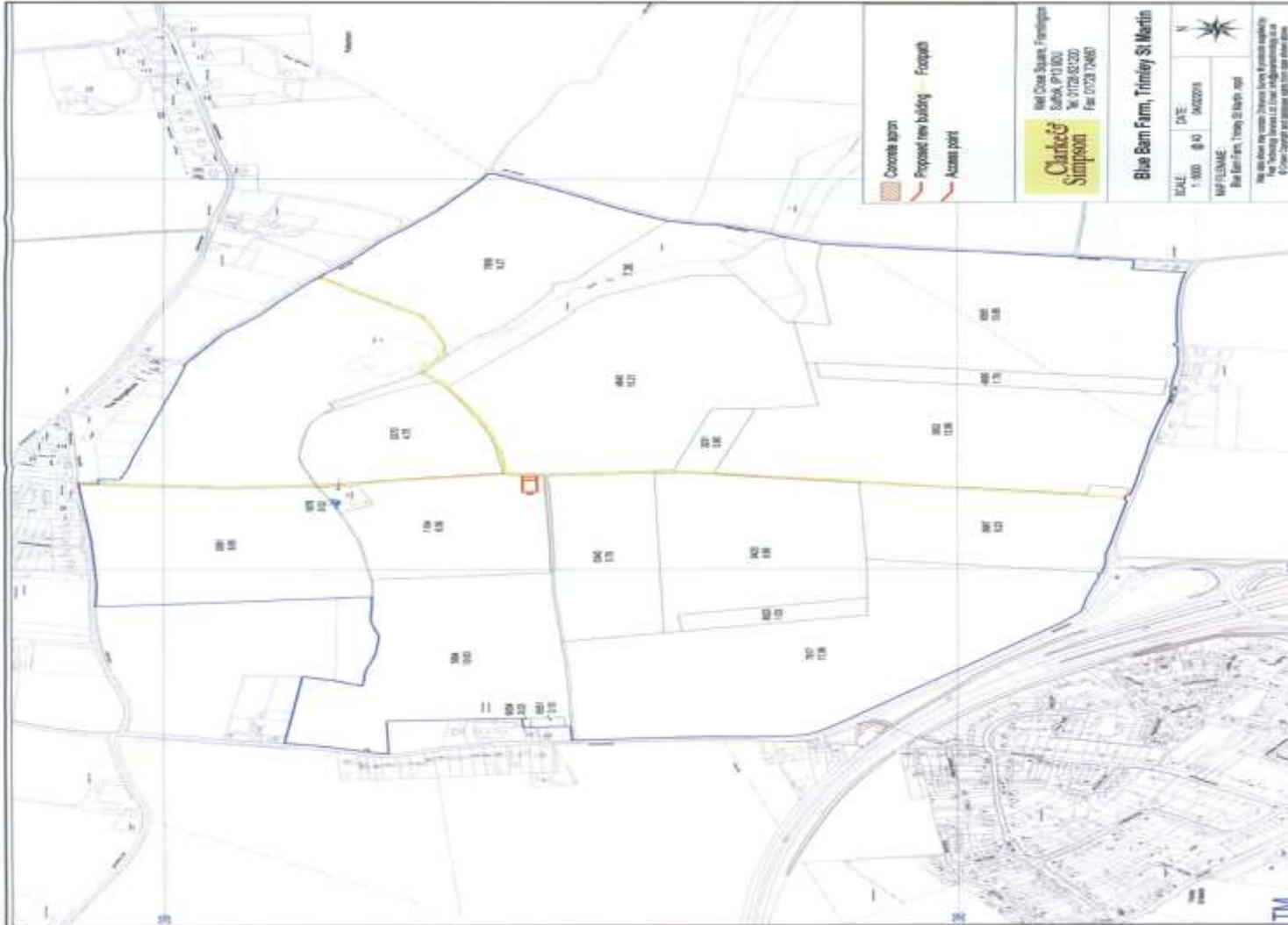
©: Do not scale from drawings

| | | |
|--|-----------------|----------|
| Revision: | | |
| TITLE: Proposed extension— Oakhurst , Thorpe Lane , Trimley St Martin Existing Elevations | | |
| Date: July 2015 | Job no: 2015-26 | File: 01 |
| 0m | 1m | 2m |
| 5m | 10m | |
| SCALE: 1:100 | | |

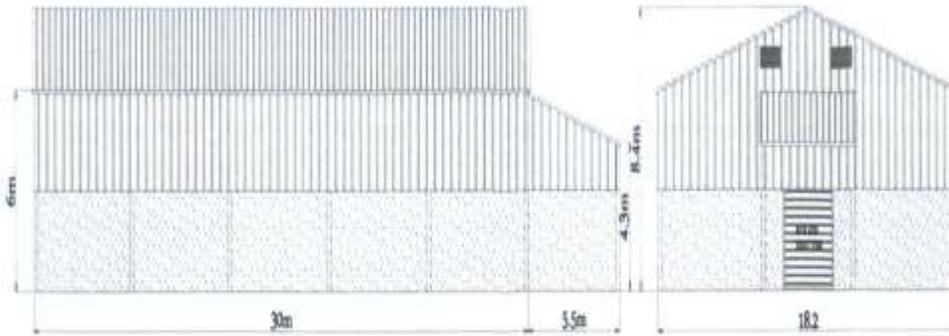
5 FEB 2016

b) Application No. DC/16/0540/FUL – Erection of steel framed agricultural building to provide storage and drying facilities for grain – Blue Barn Farm, Chapel Hill Lane

Site plan



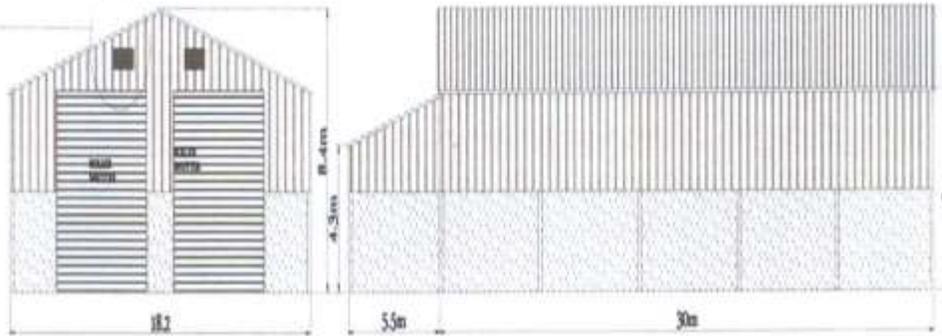
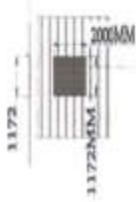
Elevations



PROPOSED SIDE ELEVATION

PROPOSED GABLE END ELEVATION

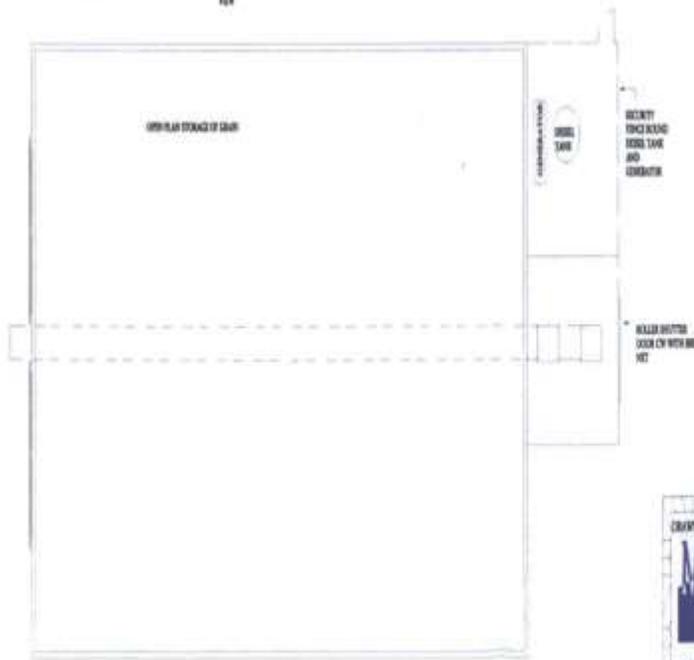
NOTES:- ROOF CLIMB FROM BRICK
WORKED IN SLATE WALL IN 100 MM
WALLS. UPPER WALL IN BRICK WORKED TO
ROOF IN SLATE BLUE
LOWER WALL IN CONCRETE AND GUT
GUT WALL FINISH
DOOR IN GALVANIZED STEEL



PROPOSED GABLE
END ELEVATION

PROPOSED PLAN
VIEW

PROPOSED SIDE ELEVATION

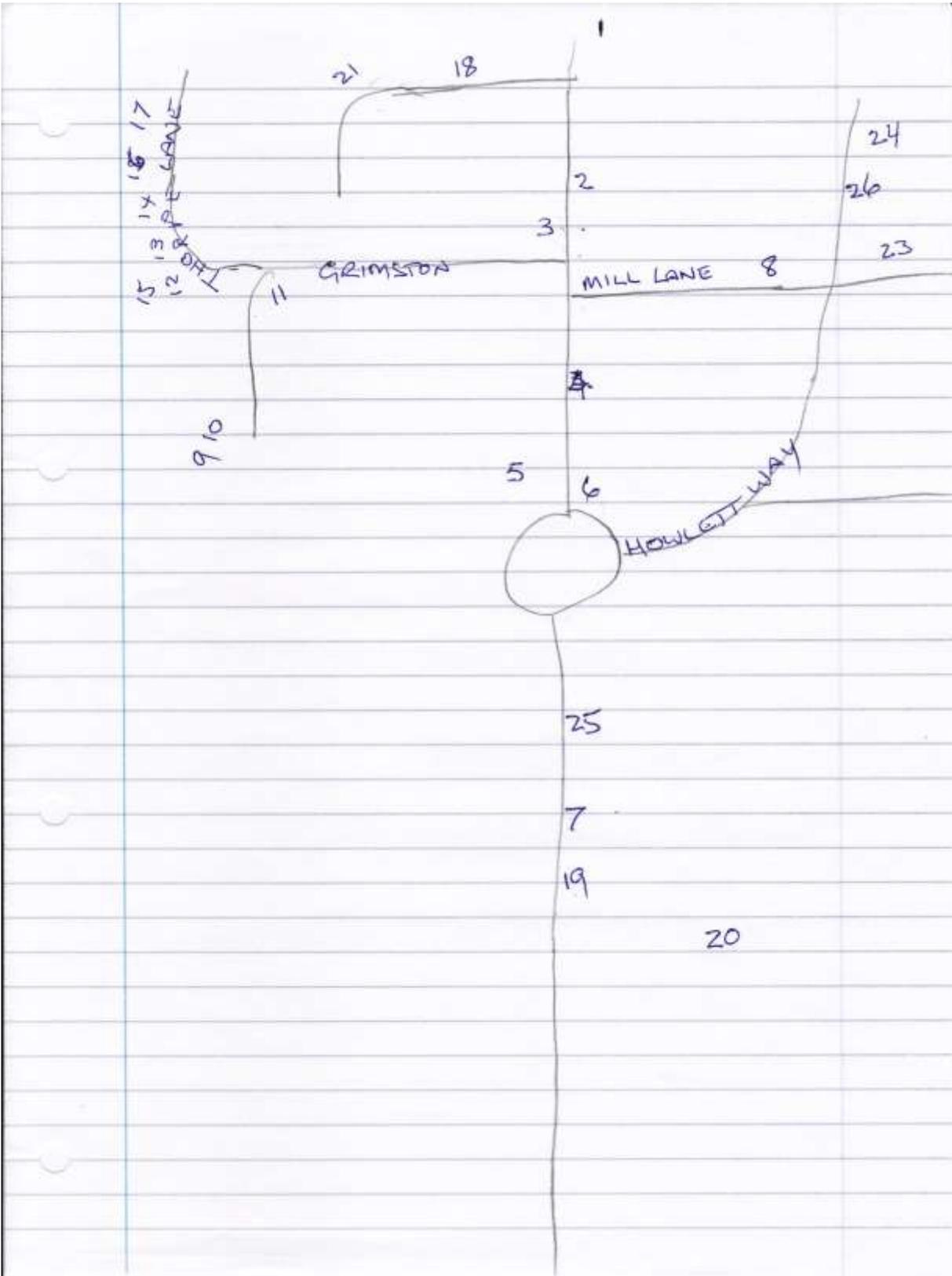


| | | |
|---|---|---------------------------|
| DRAWN BY:  Planning Consultancy Ltd 1 Dukes Hill Cottage, Dunblane Lane, Clackmannanshire | CLIENT: HILLIER GROUP | DATE: 27 JAN 14 |
| | PROJECT: DESIGN OF NEW GRAIN STORAGE BUILDING | DWG NO.: HURRES27 |
| | LOCATION: LAND NEARBY BLUE BARN FARM, DUNFRAZ, FIFE, SCOTLAND, SUPPLA, PH 1 047 | SCALE: 1:100 A1 |

ITEM 8**To Consider and Agree the List of Local Assets for Submission to Suffolk Coastal District Council**

The following schedule has been prepared:-

| Reference No. (see attached map) | Address/Description | Location |
|---|--------------------------------------|---------------------|
| 8 | 3 Cottages | Mill Lane |
| 9 | Alston Hall | Grimston Lane |
| 10 | Grimston Hall | Grimston Lane |
| 11 | 3A, 3B, 3C, 3D Railway Cottages | Grimston Lane |
| 12 | Shore Cottage | Thorpe Lane |
| 13 | Pickwick Cottage | Thorpe Lane |
| 14 | Shetland Cottage | Thorpe Lane |
| 15 | Gosling Farm | Thorpe Lane |
| 16 | Gosling Cottage | Thorpe Lane |
| 17 | The Cottage | Thorpe Lane |
| 23 | Blue Barn | Capel Wall |
| 18 | Morston Hall | |
| 26 | Old Mill | Trimley Road |
| | The Pump House | Mortston Track |
| 5 | Longford House | |
| 2 | Boat Cottages | High Road |
| 4 | 322 | High Road |
| 3 | Kings Cottage | High Road |
| 3 | Adjacent to Kings Cottage | High Road |
| 7 | Little Street Farm | High Road |
| 6 | Rustic Cottage | High Road |
| 6 | Adjacent to Rustic Cottage | High Road |
| 24 | Hams Farm | |
| 22 | Houses to right of St Martins School | |
| 19 | Trimley St Martin Church | High Road |
| 1 | Old Plotting Building | Old Woodbridge Road |
| 25 | 202-240 | High Road |
| 20 | Gun Emplacement | Howlett Field |
| 21 | Gun Emplacement | Near Mortson Hall |



ITEM 9

To Note the Completion of the External Audit and Consider the External Audit report

The External Auditor has completed the audit and the duly authorized Annual Return is shown below.

Section 1 – Accounting statements 2014/15 for

Enter name of reporting body here:

TRIMLEY ST MARTIN PARISH

Council/Meeting

Readers should note that throughout this annual return references to a 'local council' or 'council' also relate to a parish meeting.

| | Year ending | | Notes and guidance |
|--|--------------------|--------------------|---|
| | 31 March 2014 £ | 31 March 2015 £ | |
| 1 Balances brought forward | 13999 | 122745 | Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year. |
| 2 (+) Annual precept | 17612 | 19000 | Total amount of precept received or receivable in the year. Excludes any grants received. |
| 3 (+) Total other receipts | 161199 | 276010 | Total income or receipts as recorded in the cashbook less the precept received (line 2). Include any grants received here. |
| 4 (-) Staff costs | 11701 | 11486 | Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses. |
| 5 (-) Loan interest/capital repayments | 0 | 22095 | Total expenditure or payments of capital and interest made during the year on the council's borrowings (if any). |
| 6 (-) All other payments | 58364 | 342132 | Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5). |
| 7 (=) Balances carried forward | 122745 | 42042 | Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6) |
| 8 Total cash and short term investments | 122745 | 42042 | The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March - to agree with bank reconciliation. |
| 9 Total fixed assets plus other long term investments and assets | 522698 | 616537 | The original Asset and Investment Register value of all fixed assets, plus other long term assets owned by the council as at 31 March |
| 10 Total borrowings | 0 | | The outstanding capital balance as at 31 March of all loans from third parties (including PWLB). |
| 11 Disclosure note Trust funds (including charitable) | yes | no | The council acts as sole trustee for and is responsible for managing trust funds or assets. N.B. The figures in the accounting statements above do not include any trust transactions. |
| | ✓ | | |

I certify that for the year ended 31 March 2015 the accounting statements in this annual return present fairly the financial position of the council and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer



Date 25/8/15

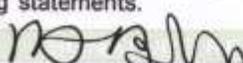
I confirm that these accounting statements were approved by the council on this date:

25/8/15

and recorded as minute reference:

8 of 25/8/15 meeting

Signed by Chair of the meeting approving these accounting statements.



Date 25/8/15

Section 2 – Annual governance statement 2014/15

We acknowledge as the members of:

TRIMNEY ST MARTIN PARISH

Council/Meeting

our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31 March 2015, that:

| | Agreed – | | "Yes" means that the council: |
|---|----------|-------|--|
| | Yes | No* | |
| 1 We approved the accounting statements prepared in accordance with the requirements of the Accounts and Audit Regulations and proper practices. | ✓ | | prepared its accounting statements in the way prescribed by law. |
| 2 We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness. | ✓ | | made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge. |
| 3 We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and proper practices that could have a significant financial effect on the ability of the council to conduct its business or on its finances. | ✓ | | has only done what it has the legal power to do and has complied with proper practices in doing so. |
| 4 We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations. | ✓ | | during the year has given all persons interested the opportunity to inspect and ask questions about the council's accounts. |
| 5 We carried out an assessment of the risks facing the council and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required. | ✓ | | considered the financial and other risks it faces and has dealt with them properly. |
| 6 We maintained throughout the year an adequate and effective system of internal audit of the council accounting records and control systems. | ✓ | | arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of the council. |
| 7 We took appropriate action on all matters raised in reports from internal and external audit. | ✓ | | responded to matters brought to its attention by internal and external audit. |
| 8 We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the council and, where appropriate have included them in the accounting statements. | ✓ | | disclosed everything it should have about its business activity during the year including events taking place after the year-end if relevant. |
| 9 Trust funds (including charitable) – in our capacity as the sole managing trustee we discharged our responsibility in relation to the accountability for the fund(s)/assets, including financial reporting and, if required, independent examination or audit. | yes | no NA | has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts. |

This annual governance statement is approved by the council and recorded as minute reference

17
dated 23/6/15

Signed by:

Chair

[Signature]

dated

23/6/15

Signed by:

Clerk

[Signature]

dated

23/6/15

*Note: Please provide explanations to the external auditor on a separate sheet for each 'No' response. Describe how the council will address the weaknesses identified.

Section 3 – External auditor certificate and report 2014/15 Certificate

We certify that we have completed our review of the annual return, and discharged our responsibilities under the Audit Commission Act 1998 as transitionally saved, for the year ended 31 March 2015 in respect of:

Council/Meeting

Respective responsibilities of the body and the auditor

The body is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The body prepares an annual return in accordance with proper practices which:

- summarises the accounting records for the year ended 31 March 2015; and
- confirms and provides assurance on those matters that are important to our audit responsibilities.

Our responsibility is to review the annual return in accordance with guidance issued by the Audit Commission (see note below). Our work does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and does not provide the same level of assurance that such an audit would do.

External auditor report

(Except for the matters reported below)* on the basis of our review of the annual return, in our opinion the information in the annual return is in accordance with proper practices and no matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

The Council failed to approve its accounts by the statutory deadline of the 30th June as quoted in the Accounts and Audit (England) Regulations 2011.

**BDO LLP Southampton
United Kingdom**

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the council:

Please see enclosed report

**BDO LLP Southampton
United Kingdom**

(continue on a separate sheet if required)

External auditor signature

External auditor name Date

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

Note: The Audit Commission issued guidance in its Standing Guidance, which is applicable to external auditors' work on 2014/15 accounts.

Section 4 – Annual internal audit report 2014/15 to

TRIMLEY ST MARTIN PARISH

Council/Meeting

The council's internal audit, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ended 31 March 2015.

Internal audit has been carried out in accordance with the council's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the council.

| Internal control objective | Agreed? Please choose only one of the following | | |
|---|---|-----|----------------|
| | Yes | No* | Not covered** |
| A Appropriate accounting records have been kept properly throughout the year. | ✓ | | |
| B The council's financial regulations have been met, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for. | ✓ | | |
| C The council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these. | ✓ | | |
| D The annual precept requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate. | ✓ | | |
| E Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for. | ✓ | | |
| F Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for. | | | ✓ |
| G Salaries to employees and allowances to members were paid in accordance with council approvals, and PAYE and NI requirements were properly applied. | ✓ | | |
| H Asset and investments registers were complete and accurate and properly maintained. | ✓ | | |
| I Periodic and year-end bank account reconciliations were properly carried out. | ✓ | | |
| J Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, were supported by an adequate audit trail from underlying records, and where appropriate debtors and creditors were properly recorded. | ✓ | | |
| K Trust funds (including charitable) The council met its responsibilities as a trustee. | ✓ | | Not applicable |

For any other risk areas identified by the council (list any other risk areas below or on separate sheets if needed) adequate controls existed:

NO PETTY CASH HELD

Name of person who carried out the internal audit DM JIMPSON (ON BEHALF OF SAC)

Signature of person who carried out the internal audit [Signature] Date 13/5/15

If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, internal audit must explain why not (add separate sheets if needed).

From the above it will be seen that the **only** matter giving cause for concern that the relevant legislation and regulatory requirements have not been met is that the Council's accounts were not approved within the statutory deadline of 30th June. Members will recall that they were originally approved within the deadline but had to be re-approved in August 2015 when it was realized that they had been initially prepared net of VAT.

As a Council you are required to review whether you have the correct procedures in place to ensure that the accounts are approved within the deadline in future. It is fair to say that 2015 was an exceptional year for the Council; the Internal Auditor resigned after being harassed by a former Councillor, the Clerk resigned following harassment from the self-same former Councillor, and there were no nominations for the position of Chairman as a consequence of the fears of that former Councillor's actions. The question is, is this circumstance likely to re-occur and are the Council's procedures robust enough to ensure that its administration can continue ?

You will not be the only Council in the country to have not submitted their accounts on time, and the issues of the previous year have resulted in both a more informed (through training, careful review of procedures and policy, and experience) Council able to ensure timely submission in future.

It should be noted that at no stage of the proceedings has either auditor suggested there has been financial loss to the Council, either a result of misappropriation of funds or as a failure to collect monies due.

It is recommended that Members note the finding and recognize their duty to comply.

There are some matters the External Auditor wishes drawn to your attention, and these are shown below.



ISSUES ARISING REPORT FOR
Trimley St Martin Parish Council
Audit for the year ended 31 March 2015

Introduction

The following matters have been raised to draw items to the attention of Trimley St Martin Parish Council. These matters came to the attention of BDO LLP during the audit of the annual return for the year ended 31 March 2015.

The audit of the annual return may not disclose all shortcomings of the systems as some matters may not have come to the attention of the auditor. For this reason, the matters raised may not be the only ones that exist.

The matters listed below are explained in further detail on the page(s) that follow;

- Internal auditor appointment
 - Memorial Hall
 - Accounts approval
 - Bank balances
 - Electors rights
 - Memorial Hall Ownership
 - Authorisation of payments
-

The following issue(s) have resulted in the annual return being qualified. They indicate a weakness in the council's procedures and require the council to take immediate action.

Accounts approval

What is the issue?

The accounts were first submitted for review on the 29 June after being approved by the council on the 23 June. The accounts submitted did not balance nor did they agree to the underlying records.

Why has this issue been raised?

The accounts had to be prepared again and re-approved at a meeting on the 25 August which is a breach of regulation 13, paragraph 3a of the Accounts and Audit (England) Regulations 2011 which states that the accounting statements shall be approved "as soon as reasonably practicable and in any event before 30 June immediately following the end of a year."

What do we recommend you do?

The council must ensure in future years that the accounting statements are properly prepared and reconciled, prior to being approved, and signed as approved, by the 30 June immediately following the end of the year.

Further guidance on this matter can be obtained from the following source(s):

Accounts and Audit (England) Regulations 2011 - legislation.gov.uk website

The following issue(s) have been raised to assist the council. The council is recommended to take action on the following issue(s) to ensure that the council acts within its statutory and regulatory framework.

Internal auditor appointment

What is the issue?

The internal auditor appointed by the Council was not approved by the Council until after the audit had been undertaken.

Why has this issue been raised?

The Practitioners' Guide, which are proper practices state "It is a matter for the council to determine the necessary scope and extent of its internal audit, and when securing an internal audit service, to make sure that it is fit for the purpose for which it is required at that particular council. 'Local councils will take into account their size and complexity when determining the way in which they will ensure that adequate internal audit arrangements are in place to meet legal requirements.'

The Council have not been able to demonstrate that it has considered the above when appointing an internal auditor.

What do we recommend you do?

The council should ensure in future years that when the appointment of the internal auditor is to be made, it fully considers the scope and extent of its internal audit and ensure it is fit for purpose. This consideration must be undertaken prior to the appointment being confirmed and the work undertaken.

Further guidance on this matter can be obtained from the following source(s):

Governance and Accountability in Local Councils in England - A Practitioners' Guide, NALC/SLCC

Memorial Hall

What is the issue?

During the year the Council spent over £278k on the rebuild of the Memorial Hall yet only £81k was capitalised.

Why has this issue been raised?

In accordance with Proper Practices assets should be recorded at cost. If the Memorial Hall belongs to the Council it should be included at cost, not at an insurance valuation or an estimation of current worth.

What do we recommend you do?

The asset, if it belongs to the Council, should be included at cost. The asset register should be updated as soon as possible.

Further guidance on this matter can be obtained from the following source(s):

Governance and Accountability in Local Councils in England - A Practitioners' Guide, NALC/SLCC

Bank balances*What is the issue?*

There are two cheques which clear the bank on the 9th and 10th April amounting to £25,368 which were to pay for invoices dated 13th and 20th March 2015 in relation to the Memorial Hall rebuild. In previous months the amounts were settled in the same month.

Why has this issue been raised?

As reported bank balances do not include these amounts. The level of reserves at the year end as reported on a receipts and payments basis appear higher than on an income and expenditure basis.

What do we recommend you do?

This is a note for the readers of the accounts that reserves do not include such creditors.

Further guidance on this matter can be obtained from the following source(s):

Governance and Accountability in Local Councils in England - A Practitioners' Guide, NALC/SLCC

Electors rights*What is the issue?*

The council has displayed the Notice of Appointment of Date for the Exercise of Electors' Rights however the records were not made available to interested persons who requested them until the last day of the inspection period.

Why has this issue been raised?

The council could be criticised as although they have complied with Sections 15 and 16 of the Audit Commission Act 1998 and Regulation 15 of the Accounts and Audit (England) Regulations 2011, they did not make the process easy for the electors.

What do we recommend you do?

The council must ensure that it fully complies with all relevant legislation and procedures are put in place to ensure that a notice is displayed in a conspicuous place for the required period and all the records are made available to any interested person who request them.

Please note for the year ended 31 March 2016, the Accounts and Audit Regulations 2015 will require the date of inspection to be for a period of 30 working days to include the first 10 working days of July.

Further guidance on this matter can be obtained from the following source(s):

Audit Commission Act 1998
Accounts and Audit (England) Regulations 2011
Accounts and Audit (England) Regulations 2015

Memorial Hall Ownership*What is the issue?*

The Memorial Hall is also controlled by a separate charity from the Council and as such should only be included in the annual return if it is an asset of the Council. If the Council owns it as custodian trustee then it should not be included as it is held on behalf of the charity.

Why has this issue been raised?

The assets may be currently overstated as they may include an asset which is not in the ownership of the Council.

What do we recommend you do?

The Council should review the legal documents pertaining to the Memorial hall and establish if it owns the hall or just hold it as custodian trustee. If they own the Hall it should be included at original cost plus the cost of the rebuild. If they do not own the Hall it should be removed from the asset register.

Further guidance on this matter can be obtained from the following source(s):

Governance and Accountability in Local Councils in England - A Practitioners' Guide, NALC/SLCC
The charity Act

Authorisation of payments*What is the issue?*

The following three issues were identified as evidence of weaknesses in internal control.

- 1) In accordance with standing order 54(1) 'all accounts for payment...shall be laid before the Council'. It is evident from a review of the minutes and the payments made that not all payments made in relation to the Memorial Hall were separately identified and agreed by the council.
- 2) A sound system was also acquired for the Memorial Hall at a cost of over £12k. The sound system was not subject to proper tendering procedures in accordance with the Council's standing orders on contracts.
- 3) The council agreed in a meeting on the 6 May 2014 not to pursue any claims with the insurers until after the Memorial Hall rebuild had been completed.

Why has this issue been raised?

- 1) The standing orders have not been followed in relation to the approval of payments.
- 2) Best value may not have been obtained for the sound system by not undertaking a proper tendering process.
- 3) No further claims have been made with the insurers, yet some of the costs paid for may have been covered by the insurance.

What do we recommend you do?

- 1) The council must ensure that all payments made are fully detailed and described and agreed by the Council.
 - 2) When undertaking any purchases which exceed the limits imposed by the standing orders for contracts the Council must ensure they follow those regulations and obtain the required number of quotes and estimates and also ensure all payments are approved by the council.
 - 3) Some of the costs incurred in the rebuild may have been recoverable from the insurance company who insured the hall but these have not to date been requested by the council or the loss adjusters as the council agreed in a meeting on the 6 May 2014 not to pursue any claims until after the Memorial
-

Hall rebuild had been completed. Now the Hall rebuild has been completed we would recommend that the Council review the costs incurred and request any payments that may have been covered by the insurers from them.

Further guidance on this matter can be obtained from the following source(s):

Governance and Accountability in Local Councils in England - A Practitioners' Guide, NALC/SLCC

No other matters came to our attention.

For and on behalf of
BDO LLP

Date: 22 January 2016

The Council must review these matters.

a) Accounts Approval

This has already been addressed (see above)

b) Internal Auditor Appointment

The Council failed to approve the appointment of the Independent Internal Auditor until after the accounts had been audited. The reasons for this (harassment of previous internal auditor and clerk leading to their resignations, failure to elect or even find a willing Chairman) have previously been identified. In making an appointment of their independent internal auditor the Council are required to ensure their internal audit provision is fit for purpose. SALC, with their wide Town/Parish Council experience are probably the best internal audit providers in Suffolk, and **the Council is recommended to re-approve their appointment as the Council's internal auditors.**

c) Memorial Hall as an Asset

Since its appointment in 1956 the Parish Council failed to understand its role as Corporate Trustee of the Memorial Hall. Ironically, had it done so then there have been no external audit report. However, since the appointment of the temporary Clerk the matter has both been identified and the Memorial Hall managed by a new organization, the Corporate Trustee, separate from the Parish Council. The Memorial Hall is not an asset of the Council and should not be included on the Council's asset register. **This matter raised by the external auditor has been addressed.**

d) Bank Balances

The Council's accounts were, and are, prepared on a simple receipts and payments basis. Money banked in the financial year is treated as income in that year, cheques and payments made in the financial year treated as expenditure for the year. The external auditor is making the point that there were two invoices due, and not paid until the next financial year, the total of which might seem significant in relation to the Council's reserves, and that the accounts should have been accompanied by a note to that effect.

The Council is recommended to provide notes to its accounts to aid future clarity.

e) Electors' Rights

The Council's accounts must be available for inspection by the public as part of the external audit process. Normally they would be held by the Clerk, but at the time set for the audit there was no Clerk, and indeed nobody who would wish to try to explain the accounts to the "interested elector", the former Councillor who had harassed the Clerk into resigning.

The Council's new (and yet to be confirmed) independent internal auditor) agreed to do so, but had to fit her time within leaving SALC and annual leave, leaving just a few days to arrange a meeting.

Since the appointment of the temporary Clerk the Council's accounts are reported more fully and are usually available as part of the meeting agenda papers. Whilst unlikely that there will be difficulties in making the accounts available to individual electors, **it is recommended that the Clerk be accompanied whenever an elector visits to view the accounts in order to protect the Clerk.**

f) Memorial Hall Ownership

This has already been addressed by the Council.

g) Authorisation of Accounts

It would appear that not every payment made in 2014/15 was recorded as having been approved by the Council. Whether this was simple error, or deliberate omission, is not possible to say. However it should have been picked up by Members and corrected at the next meeting. There was a need to formalize the scrutiny of the Council's accounts and its payment authorization process, which has been addressed by the temporary Clerk. All payments are reported to Council and their approval recorded in the minutes. **This matter has been addressed.**

There remains the question of whether there were any outstanding claims on the Insurers; the matter of the sound system remains unclear, and it would seem that, somewhere during the process there was a decision to upgrade the specification of the hall. This is clearly outside the scope of insurance – you can't claim on car insurance for a better car radio if it was the bumper that was damaged.

The learning point for the Council is that all decisions need recorded approval – whether delegated to and taken by the Clerk, or taken by the Council or properly constituted Committee. The Council has received, and continues to receive, training to raise Members' awareness of the law, proper processes, and their responsibilities, and whilst appropriate for the external auditor to raise the matter, **the Council is recommended to note the comment.**

The additional cost to the Council of the former Councillor's complaint to the External Auditor is £936. Whilst it is every electors right to complain to the External Auditor, whilst having been party to the process and decision-making, and having brought the Council's administration to its knees through his continual harassment of staff, residents should be aware of the cost of his actions.

ITEM 11

To Amend Standing Orders and Financial Regulations to Reflect the Recent Changes in Legislation Regarding Public Contracts

The Public Contracts Regulation 2015 impose a new, lower, limit at which contracts must be offered via tender. The changes mean it is necessary to amend section 18 of the Council's Standing Orders, and section 11 of the Council's Financial Regulations to reflect those changes.

Council are recommended to note and agree the changes as shown below.

TRIMLEY ST MARTIN PARISH COUNCIL FINANCIAL REGULATIONS

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These Financial Regulations were adopted by the Council at its Meeting held on 1st March 2016.

1. GENERAL

- 1.1. These financial regulations govern the conduct of financial management by the council and may only be amended or varied by resolution of the council. Financial regulations are one of the council's three governing policy documents providing procedural guidance for members and officers. Financial regulations must be observed in conjunction with the council's standing orders¹ and any individual financial regulations relating to contracts.
- 1.2. The council is responsible in law for ensuring that its financial management is adequate and effective and that the council has a sound system of internal control which facilitates the effective exercise of the council's functions, including arrangements for the management of risk.
- 1.3. The council's accounting control systems must include measures:
 - for the timely production of accounts;
 - that provide for the safe and efficient safeguarding of public money;
 - to prevent and detect inaccuracy and fraud; and
 - identifying the duties of officers.
- 1.4. These financial regulations demonstrate how the council meets these responsibilities and requirements.
- 1.5. At least once a year, prior to approving the Annual Governance Statement, the council must review the effectiveness of its system of internal control which shall be in accordance with proper practices.
- 1.6. A breach of these Regulations by an employee is gross misconduct.
- 1.7. Members of Council are expected to follow the instructions within these Regulations and not to entice employees to breach them. Failure to follow instructions within these Regulations brings the office of Councillor into disrepute.
- 1.8. The Responsible Financial Officer (RFO) holds a statutory office to be appointed by the council. The Clerk has been appointed as RFO for this council and these regulations will apply accordingly.
- 1.9. The RFO;
 - acts under the policy direction of the council;
 - administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;
 - determines on behalf of the council its accounting records and accounting control systems;
 - ensures the accounting control systems are observed;
 - maintains the accounting records of the council up to date in accordance with proper practices;
 - assists the council to secure economy, efficiency and effectiveness in the use of its resources; and
 - produces financial management information as required by the council.
- 1.10. The accounting records determined by the RFO shall be sufficient to show and explain the council's transactions and to enable the RFO to ensure that any income and expenditure account and statement of balances, or record of receipts and payments and additional information, as the case may be, or management information prepared for the council from time to time comply with the Accounts and Audit Regulations².

¹ Model standing orders for councils are available in Local Councils Explained © 2013 National Association of Local Councils

² In England - Accounts and Audit (England) Regulations 2011/817

- 1.11. The accounting records determined by the RFO shall in particular contain:
- entries from day to day of all sums of money received and expended by the council and the matters to which the income and expenditure or receipts and payments account relate;
 - a record of the assets and liabilities of the council; and
 - wherever relevant, a record of the council's income and expenditure in relation to claims made, or to be made, for any contribution, grant or subsidy.
- 1.12. The accounting control systems determined by the RFO shall include:
- procedures to ensure that the financial transactions of the council are recorded as soon as reasonably practicable and as accurately and reasonably as possible;
 - procedures to enable the prevention and detection of inaccuracies and fraud and the ability to reconstruct any lost records;
 - identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions;
 - procedures to ensure that uncollectable amounts, including any bad debts are not submitted to the council for approval to be written off except with the approval of the RFO and that the approvals are shown in the accounting records; and
 - measures to ensure that risk is properly managed.
- 1.13. The council is not empowered by these Regulations or otherwise to delegate certain specified decisions. In particular any decision regarding:
- setting the final budget or the precept (Council Tax Requirement);
 - approving accounting statements;
 - approving an annual governance statement;
 - borrowing;
 - writing off bad debts;
 - declaring eligibility for the General Power of Competence; and
 - addressing recommendations in any report from the internal or external auditors,
- shall be a matter for the full council only.
- 1.14. In addition the council must:
- determine and keep under regular review the bank mandate for all council bank accounts;
 - approve any grant or a single commitment in excess of [£5,000]; and
 - in respect of the annual salary for any employee have regard to recommendations about annual salaries of employees made by the relevant Committee in accordance with its terms of reference.
- 1.15. In these financial regulations, references to the Accounts and Audit Regulations or 'the regulations' shall mean the regulations issued under the provisions of section 27 of the Audit Commission Act 1998, or any superseding legislation, and then in force unless otherwise specified.
- In these financial regulations the term 'proper practice' or 'proper practices' shall refer to guidance issued in *Governance and Accountability for Local Councils – a Practitioners' Guide (England)* issued by the Joint Practitioners Advisory Group (JPAG), available from the websites of NALC and the Society for Local Council Clerks (SLCC).

2. ACCOUNTING AND AUDIT (INTERNAL AND EXTERNAL)

- 2.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations, appropriate Guidance and proper practices.
- 2.2. On a regular basis, at least once in each quarter, and at each financial year end, a member other than the Chairman shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the council.
- 2.3. The RFO shall complete the annual statement of accounts, annual report, and any related documents of the council contained in the Annual Return (as specified in proper practices) as soon as practicable after the end of the financial year and having certified the accounts shall submit them and report thereon to the council within the timescales set by the Accounts and Audit Regulations.
- 2.4. The council shall ensure that there is an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with proper practices. Any officer or member of the council shall make available such documents and records as appear to the council to be necessary for the purpose of the audit and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary for that purpose.
- 2.5. The internal auditor shall be appointed by and shall carry out the work in relation to internal controls required by the council in accordance with proper practices.
- 2.6. The internal auditor shall:
 - be competent and independent of the financial operations of the council;
 - report to council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;
 - to demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and
 - have no involvement in the financial decision making, management or control of the council.
- 2.7. Internal or external auditors may not under any circumstances:
 - perform any operational duties for the council;
 - initiate or approve accounting transactions; or
 - direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.
- 2.8. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as is described in proper practices.
- 2.9. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and statements of account required by Audit Commission Act 1998, or any superseding legislation, and the Accounts and Audit Regulations.
- 2.10. The RFO shall, without undue delay, bring to the attention of all councillors any correspondence or report from internal or external auditors.

3. ANNUAL ESTIMATES (BUDGET) AND FORWARD PLANNING

- 3.1. The RFO must each year, by no later than January , prepare detailed estimates of all receipts and payments including the use of reserves and all sources of funding for the following financial year in the form of a budget to be considered by the council.
- 3.2. The council shall consider annual budget proposals in relation to the council's three year forecast of revenue and capital receipts and payments including recommendations for the use of reserves and sources of funding and update the forecast accordingly.
- 3.3. The council shall fix the precept (council tax requirement), and relevant basic amount of council tax to be levied for the ensuing financial year not later than by the end of January each year. The RFO shall issue the precept to the billing authority and shall supply each member with a copy of the approved annual budget.
- 3.4. The approved annual budget shall form the basis of financial control for the ensuing year.

4. BUDGETARY CONTROL AND AUTHORITY TO SPEND

- 4.1. Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by:
 - the council for all items over £750
 - the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items below £750Such authority is to be evidenced by a Minute or by an authorisation slip duly signed by the Clerk, and where necessary also by the appropriate Chairman.
Contracts may not be disaggregated to avoid controls imposed by these regulations.
- 4.2. No expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure other than by resolution of the council, or duly delegated committee. During the budget year and with the approval of council having considered fully the implications for public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate ('virement').
- 4.3. Unspent provisions in the revenue or capital budgets for completed projects shall not be carried forward to a subsequent year.
- 4.4. The salary budgets are to be reviewed at least annually in December for the following financial year and such review shall be evidenced by a hard copy schedule signed by the Clerk and the Chairman of Council or relevant committee. The RFO will inform committees of any changes impacting on their budget requirement for the coming year in good time.
- 4.5. In cases of extreme risk to the delivery of council services, the clerk may authorise revenue expenditure on behalf of the council which in the clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £5,000. The Clerk shall report such action to the chairman as soon as possible and to the council as soon as practicable thereafter.
- 4.6. No expenditure shall be authorised in relation to any capital project and no contract entered into or tender accepted involving capital expenditure unless the council is satisfied that the necessary funds are available and the requisite borrowing approval has been obtained.
- 4.7. All capital works shall be administered in accordance with the council's standing orders and financial regulations relating to contracts.
- 4.8. The RFO shall regularly provide the council with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of

each financial quarter and shall show explanations of material variances. For this purpose “material” shall be in excess of £100 or 15% of the budget.

- 4.9. Changes in earmarked reserves shall be approved by council as part of the budgetary control process.

5. BANKING ARRANGEMENTS AND AUTHORISATION OF PAYMENTS

- ~~5.1.~~ The council's banking arrangements, including the bank mandate, shall be made by the RFO and approved by the council; banking arrangements may not be delegated to a committee. They shall be regularly reviewed for safety and efficiency.
- 5.2. The RFO shall prepare a schedule of payments requiring authorisation, forming part of the Agenda for the Meeting and, together with the relevant invoices, present the schedule to council [or finance committee]. The council / committee shall review the schedule for compliance and, having satisfied itself shall authorise payment by a resolution of the council [or finance committee]. The approved schedule shall be ruled off and initialled by the Chairman of the Meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of the meeting at which payment was authorised. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of a contract of employment) may be summarised to remove public access to any personal information.
- 5.3. All invoices for payment shall be examined, verified and certified by the RFO to confirm that the work, goods or services to which each invoice relates has been received, carried out, examined and represents expenditure previously approved by the council.
- 5.4. The RFO shall examine invoices for arithmetical accuracy and analyse them to the appropriate expenditure heading. The RFO shall take all steps to pay all invoices submitted, and which are in order, at the next available council Meeting.
- 5.5. The Clerk and RFO shall have delegated authority to authorise the payment of items only in the following circumstances:
- a) If a payment is necessary to avoid a charge to interest under the Late Payment of Commercial Debts (Interest) Act 1998, and the due date for payment is before the next scheduled Meeting of council, where the Clerk and RFO certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council ;
 - b) An expenditure item authorised under 5.6 below (continuing contracts and obligations) provided that a list of such payments shall be submitted to the next appropriate meeting of council ; or
 - e) fund transfers within the councils banking arrangements up to the sum of £10,000, provided that a list of such payments shall be submitted to the next appropriate meeting of council ;
- 5.6. For each financial year the Clerk and RFO shall draw up a list of due payments which arise on a regular basis as the result of a continuing contract, statutory duty, or obligation (such as but not exclusively, Salaries, PAYE and NI, Superannuation Fund and regular maintenance contracts and the like for which council may authorise payment for the year provided that the requirements of regulation 4.1 (Budgetary Controls) are adhered to, provided also that a list of such payments shall be submitted to the next appropriate meeting of council
- 5.7. A record of regular payments made under 5.6 above shall be drawn up and be signed by two members on each and every occasion when payment is authorised - thus controlling the risk of duplicated payments being authorised and / or made.
- 5.8. In respect of grants a duly authorised committee shall approve expenditure within any limits set by council and in accordance with any Policy statement approved by council. Any Revenue or

Capital Grant in excess of £5,000 shall before payment, be subject to ratification by resolution of the council.

- 5.9. Members are subject to the Code of Conduct that has been adopted by the council and shall comply with the Code and Standing Orders when a decision to authorise or instruct payment is made in respect of a matter in which they have a disclosable pecuniary or other interest, unless a dispensation has been granted.
- 5.10. The council will aim to rotate the duties of members in these Regulations so that onerous duties are shared out as evenly as possible over time.
- 5.11. Any changes in the recorded details of suppliers, such as bank account records, shall be approved in writing by a Member.

6. INSTRUCTIONS FOR THE MAKING OF PAYMENTS

- 6.1. The council will make safe and efficient arrangements for the making of its payments.
- 6.2. Following authorisation under Financial Regulation 5 above, the council, a duly delegated committee or, if so delegated, the Clerk or RFO shall give instruction that a payment shall be made.
- 6.3. All payments shall be effected by cheque or other instructions to the council's bankers, or otherwise, in accordance with a resolution of Council
- 6.4. Cheques or orders for payment drawn on the bank account in accordance with the schedule as presented to council or committee shall be signed by two members of council in accordance with a resolution instructing that payment. If a member who is also a bank signatory has declared a disclosable pecuniary interest, or has any other interest, in the matter in respect of which the payment is being made, that Councillor shall be required to consider Standing Orders, and thereby determine whether it is appropriate and / or permissible to be a signatory to the transaction in question.
- 6.5. To indicate agreement of the details shown on the cheque or order for payment with the counterfoil and the invoice or similar documentation, the signatories shall each also initial the cheque counterfoil.
- 6.6. Cheques or orders for payment shall not normally be presented for signature other than at a council or committee meeting (including immediately before or after such a meeting). Any signatures obtained away from such meetings shall be reported to the council at the next convenient meeting.
- 6.7. If thought appropriate by the council, payment for utility supplies (energy, telephone and water) and any National Non-Domestic Rates may be made by variable Direct Debit provided that the instructions are signed by two members and any payments are reported to council as made. The approval of the use of a variable Direct Debit shall be renewed by resolution of the council at least every two years.
- 6.8. If thought appropriate by the council, payment for certain items (principally Salaries) may be made by Banker's Standing Order provided that the instructions are signed, or otherwise evidenced by two members are retained and any payments are reported to council as made. The approval of the use of a Banker's Standing Order shall be renewed by resolution of the council at least every two years.
- 6.9. If thought appropriate by the council, payment for certain items may be made by BACS or CHAPS methods provided that the instructions for each payment are signed, or otherwise evidenced, by two authorised bank signatories are retained and any payments are reported to

council as made. The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.

- 6.10. If thought appropriate by the council payment for certain items may be made by internet banking transfer provided evidence is retained showing which members approved the payment.
- 6.11. Where a computer requires use of a personal identification number (PIN) or other password(s), for access to the council's records on that computer, a note shall be made of the PIN and Passwords and shall be handed to and retained by the Chairman of Council in a sealed dated envelope. This envelope may not be opened other than in the presence of two other councillors. After the envelope has been opened, in any circumstances, the PIN and / or passwords shall be changed as soon as practicable. The fact that the sealed envelope has been opened, in whatever circumstances, shall be reported to all members immediately and formally to the next available meeting of the council. This will not be required for a member's personal computer used only for remote authorisation of bank payments.
- 6.12. No employee or councillor shall disclose any PIN or password, relevant to the working of the council or its bank accounts, to any person not authorised in writing by the council or a duly delegated committee.
- 6.13. Regular back-up copies of the records on any computer shall be made and shall be stored securely away from the computer in question, and preferably off site.
- 6.14. The council, and any members using computers for the council's financial business, shall ensure that anti-virus, anti-spyware and firewall, software with automatic updates, together with a high level of security, is used.
- 6.15. Where internet banking arrangements are made with any bank, the Clerk shall be appointed as the Service Administrator. The Bank Mandate approved by the council shall identify a number of councillors who will be authorised to approve transactions on those accounts. The bank mandate will state clearly the amounts of payments that can be instructed by the use of the Service Administrator alone, or by the Service Administrator with a stated number of approvals.
- 6.16. Access to any internet banking accounts will be directly to the access page (which may be saved under "favourites"), and not through a search engine or e-mail link. Remembered or saved passwords facilities must not be used on any computer used for council banking work. Breach of this Regulation will be treated as a very serious matter under these regulations.
- 6.17. Changes to account details for suppliers, which are used for internet banking may only be changed on written hard copy notification by the supplier and supported by hard copy authority for change signed by two members. A programme of regular checks of standing data with suppliers will be followed.
- 6.18. The council will not maintain any form of cash float. All cash received must be banked intact. Any payments made in cash by the Clerk [or RFO] (for example for postage or minor stationery items) shall be refunded on a regular basis, at least quarterly.

7. PAYMENT OF SALARIES

- 7.1. As an employer, the council shall make arrangements to meet fully the statutory requirements placed on all employers by PAYE and National Insurance legislation. The payment of all salaries shall be made in accordance with payroll records and the rules of PAYE and National Insurance currently operating, and salary rates shall be as agreed by council, or duly delegated committee.
- 7.2. Payment of salaries and payment of deductions from salary such as may be required to be made for tax, national insurance and pension contributions, or similar statutory or discretionary deductions must be made in accordance with the payroll records and on the appropriate dates stipulated in employment contracts, provided that each payment is reported to the next available council meeting, as set out in these regulations above.

- 7.3. No changes shall be made to any employee's pay, emoluments, or terms and conditions of employment without the prior consent of the council.
- 7.4. Each and every payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a separate confidential record (confidential cash book). This confidential record is not open to inspection or review (under the Freedom of Information Act 2000 or otherwise) other than:
- a) by any councillor who can demonstrate a need to know;
 - b) by the internal auditor;
 - c) by the external auditor; or
 - d) by any person authorised under Audit Commission Act 1998, or any superseding legislation.
- 7.5. The total of such payments in each calendar month shall be reported with all other payments as made as may be required under these Financial Regulations, to ensure that only payments due for the period have actually been paid.
- 7.6. An effective system of personal performance management should be maintained for the senior officers.
- 7.7. Any termination payments shall be supported by a clear business case and reported to the council. Termination payments shall only be authorised by council.
- 7.8. Before employing interim staff the council must consider a full business case.

8. LOANS AND INVESTMENTS

- 8.1. All borrowings shall be effected in the name of the council, after obtaining any necessary borrowing approval. Any application for borrowing approval shall be approved by Council as to terms and purpose. The application for Borrowing Approval, and subsequent arrangements for the Loan shall only be approved by full council.
- 8.2. Any financial arrangement which does not require formal Borrowing Approval from the Secretary of State/Welsh Assembly Government (such as Hire Purchase or Leasing of tangible assets) shall be subject to approval by the full council. In each case a report in writing shall be provided to council in respect of value for money for the proposed transaction.
- 8.3. The council will arrange with the council's Banks and Investment providers for the sending of a copy of each statement of account to the Chairman of the council at the same time as one is issued to the Clerk or RFO.
- 8.4. All loans and investments shall be negotiated in the name of the Council and shall be for a set period in accordance with council policy.
- 8.5. The council shall consider the need for an Investment Strategy and Policy which, if drawn up, shall be in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.
- 8.6. All investments of money under the control of the council shall be in the name of the council.
- 8.7. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.
- 8.8. Payments in respect of short term or long term investments, including transfers between bank accounts held in the same bank, or branch, shall be made in accordance with Regulation 5 (Authorisation of payments) and Regulation 6 (Instructions for payments).

9. INCOME

- 9.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.

- 9.2. Particulars of all charges to be made for work done, services rendered or goods supplied shall be agreed annually by the council, notified to the RFO and the RFO shall be responsible for the collection of all accounts due to the council.
- 9.3. The council will review all fees and charges at least annually, following a report of the Clerk.
- 9.4. Any sums found to be irrecoverable and any bad debts shall be reported to the council and shall be written off in the year.
- 9.5. All sums received on behalf of the council shall be banked intact as directed by the RFO. In all cases, all receipts shall be deposited with the council's bankers with such frequency as the RFO considers necessary.
- 9.6. The origin of each receipt shall be entered on the paying-in slip.
- 9.7. Personal cheques shall not be cashed out of money held on behalf of the council.
- 9.8. The RFO shall promptly complete any VAT Return that is required. Any repayment claim due in accordance with VAT Act 1994 section 33 shall be made at least annually coinciding with the financial year end.
- 9.9. Where any significant sums of cash are regularly received by the council, the RFO shall take such steps as are agreed by the council to ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control such as ticket issues, and that appropriate care is taken in the security and safety of individuals banking such cash.

10. ORDERS FOR WORK, GOODS AND SERVICES

- 10.1. An official order or letter shall be issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained.
- 10.2. All members and Officers are responsible for obtaining value for money at all times. An officer issuing an official order shall ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction, usually by obtaining three or more quotations or estimates from appropriate suppliers, subject to any *de minimis* provisions in Regulation 11 (I) below.
- 10.3. A member may not issue an official order or make any contract on behalf of the council.
- 10.4. The RFO shall verify the lawful nature of any proposed purchase before the issue of any order, and in the case of new or infrequent purchases or payments, the RFO shall ensure that the statutory authority shall be reported to the meeting at which the order is approved so that the Minutes can record the power being used.

11. CONTRACTS

- 11.1. Procedures as to contracts are laid down as follows:
 - a. Every contract shall comply with these financial regulations, and no exceptions shall be made otherwise than in an emergency provided that this regulation need not apply to contracts which relate to items (i) to (vi) below:
 - i. for the supply of gas, electricity, water, sewerage and telephone services;
 - ii. for specialist services such as are provided by solicitors, accountants, surveyors and planning consultants;

- iii. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;
 - iv. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the council;
 - v. for additional audit work of the external auditor up to an estimated value of £500 (in excess of this sum the Clerk and RFO shall act after consultation with the Chairman and Vice Chairman of council); and
 - vi. for goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.
- b. Where the council intends to procure or award a public supply contract, public service contract or public works contract as defined by The Public Contracts Regulations 2015 (“the Regulations”) which is valued at £25,000 or more, the council shall comply with the relevant requirements of the Regulations³.
 - c. The full requirements of The Regulations, as applicable, shall be followed in respect of the tendering and award of a public supply contract, public service contract or public works contract which exceed thresholds in The Regulations set by the Public Contracts Directive 2014/24/EU (which may change from time to time)⁴.
 - d. When applications are made to waive financial regulations relating to contracts to enable a price to be negotiated without competition the reason shall be embodied in a recommendation to the council.
 - e. Such invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases. The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post. Each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract.
 - f. All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one member of council.
 - g. Any invitation to tender issued under this regulation shall be subject to Standing Orders 18(1)(d) and shall refer to the terms of the Bribery Act 2010.
 - h. When it is to enter into a contract of less than £25,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Clerk or RFO shall obtain 3 quotations (priced descriptions of the proposed supply); where

³ The Regulations require councils to use the Contracts Finder website to advertise contract opportunities, set out the procedures to be followed in awarding new contracts and to publicise the award of new contracts

⁴ Thresholds currently applicable are:

- a. For public supply and public service contracts 209,000 Euros (£164,176)
- b. For public works contracts 5,225,000 Euros (£4,104,394)

the value is below £3,000 and above £500 the Clerk or RFO shall strive to obtain 3 estimates. Otherwise, Regulation 10.3 above shall apply.

- i. The council shall not be obliged to accept the lowest or any tender, quote or estimate.
- j. Should it occur that the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, provided that the specification does not change, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision making process was being undertaken.

12. PAYMENTS UNDER CONTRACTS FOR BUILDING OR OTHER CONSTRUCTION WORKS

- 12.1. Payments on account of the contract sum shall be made within the time specified in the contract by the RFO upon authorised certificates of the architect or other consultants engaged to supervise the contract (subject to any percentage withholding as may be agreed in the particular contract).
- 12.2. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments. In any case where it is estimated that the total cost of work carried out under a contract, excluding agreed variations, will exceed the contract sum of 5% or more a report shall be submitted to the council.
- 12.3. Any variation to a contract or addition to or omission from a contract must be approved by the council and Clerk to the contractor in writing, the council being informed where the final cost is likely to exceed the financial provision.

13. ASSETS, PROPERTIES AND ESTATES

- 13.1. The Clerk shall make appropriate arrangements for the custody of all title deeds and Land Registry Certificates of properties held by the council. The RFO shall ensure a record is maintained of all properties held by the council, recording the location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held in accordance with Accounts and Audit Regulations.
- 13.2. No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with any other consents required by law, save where the estimated value of any one item of tangible movable property does not exceed £250.
- 13.3. No real property (interests in land) shall be sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law, In each case a Report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).
- 13.4. No real property (interests in land) shall be purchased or acquired without the authority of the full council. In each case a Report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).
- 13.5. Subject only to the limit set in Reg. 14.2 above, no tangible moveable property shall be purchased or acquired without the authority of the full council. In each case a Report in writing shall be provided to council with a full business case.

- 13.6. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.

14. INSURANCE

- 14.1. Following the annual risk assessment (per Financial Regulation 17), the RFO shall effect all insurances and negotiate all claims on the council's insurers
- 14.2. The RFO shall keep a record of all insurances effected by the council and the property and risks covered thereby and annually review it.
- 14.3. The RFO shall be notified of any loss liability or damage or of any event likely to lead to a claim, and shall report these to council at the next available meeting.
- 14.4. All appropriate members and employees of the council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined [annually] by the council, or duly delegated committee.

15. CHARITIES

- 15.1. Where the council is sole managing trustee of a charitable body the Clerk and RFO shall ensure that separate accounts are kept of the funds held on charitable trusts and separate financial reports made in such form as shall be appropriate, in accordance with Charity Law and legislation, or as determined by the Charity Commission. The Clerk and RFO shall arrange for any Audit or Independent Examination as may be required by Charity Law or any Governing Document.]

16. RISK MANAGEMENT

- 16.1. The council is responsible for putting in place arrangements for the management of risk. The Clerk shall prepare, for approval by the council, risk management policy statements in respect of all activities of the council. Risk policy statements and consequential risk management arrangements shall be reviewed by the council at least annually.
- 16.2. When considering any new activity, the Clerk shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the council.

17. SUSPENSION AND REVISION OF FINANCIAL REGULATIONS

- 17.1. It shall be the duty of the council to review the Financial Regulations of the council from time to time. The Clerk shall make arrangements to monitor changes in legislation or proper practices and shall advise the council of any requirement for a consequential amendment to these financial regulations.
- 17.2. The council may, by resolution of the council duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations provided that reasons for the suspension are recorded and that an assessment of the risks arising has been drawn up and presented in advance to all members of council.

TRIMLEY ST MARTIN PARISH COUNCIL STANDING ORDERS

List of model standing orders

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25. Standing orders generally

1. Rules of debate at meetings

- a Motions on the agenda shall be considered in the order that they appear unless the order is changed at the discretion of the chairman of the meeting.
- b A motion (including an amendment) shall not be progressed unless it has been moved and seconded.
- c A motion on the agenda that is not moved by its proposer may be treated by the chairman of the meeting as withdrawn.
- d If a motion (including an amendment) has been seconded, it may be withdrawn by the proposer only with the consent of the seconder and the meeting.
- e An amendment is a proposal to remove or add words to a motion. It shall not negate the motion.
- f If an amendment to the original motion is carried, the original motion becomes the substantive motion upon which further amendment(s) may be moved.
- g An amendment shall not be considered unless early verbal notice of it is given at the meeting and, if requested by the chairman of the meeting, is expressed in writing to the chairman.
- h A councillor may move an amendment to his own motion if agreed by the meeting. If a motion has already been seconded, the amendment shall be with the consent of the seconder and the meeting.
- i If there is more than one amendment to an original or substantive motion, the amendments shall be moved in the order directed by the chairman.
- j Subject to standing order 1(k) below, only one amendment shall be moved and debated at a time, the order of which shall be directed by the chairman of the meeting.
- k One or more amendments may be discussed together if the chairman of the meeting considers this expedient but each amendment shall be voted upon separately.
- l A councillor may not move more than one amendment to an original or substantive motion.
- m The mover of an amendment has no right of reply at the end of debate on it.
- n Where a series of amendments to an original motion are carried, the mover of the original motion shall have a right of reply either at the end of debate of the first amendment or at the very end of debate on the final substantive motion immediately before it is put to the vote.

- o Unless permitted by the chairman of the meeting, a councillor may speak once in the debate on a motion except:
 - i. to speak on an amendment moved by another councillor;
 - ii. to move or speak on another amendment if the motion has been amended since he last spoke;
 - iii. to make a point of order;
 - iv. to give a personal explanation; or
 - v. in exercise of a right of reply.

- p During the debate of a motion, a councillor may interrupt only on a point of order or a personal explanation and the councillor who was interrupted shall stop speaking. A councillor raising a point of order shall identify the standing order which he considers has been breached or specify the other irregularity in the proceedings of the meeting he is concerned by.

- q A point of order shall be decided by the chairman of the meeting and his decision shall be final.

- r When a motion is under debate, no other motion shall be moved except:
 - i. to amend the motion;
 - ii. to proceed to the next business;
 - iii. to adjourn the debate;
 - iv. to put the motion to a vote;
 - v. to ask a person to be no longer heard or to leave the meeting;
 - vi. to refer a motion to a committee or sub-committee for consideration;
 - vii. to exclude the public and press;
 - viii. to adjourn the meeting; or
 - ix. to suspend particular standing order(s) excepting those which reflect mandatory statutory requirements.

- s Before an original or substantive motion is put to the vote, the chairman of the meeting shall be satisfied that the motion has been sufficiently debated and that the mover of the motion under debate has exercised or waived his right of reply.

- t Excluding motions moved under standing order 1(r) above, the contributions or speeches by a councillor shall relate only to the motion under discussion and shall not exceed 3 minutes without the consent of the chairman of the meeting.

2. Disorderly conduct at meetings

- a No person shall obstruct the transaction of business at a meeting or behave offensively or improperly. If this standing order is ignored, the chairman of the meeting shall request such person(s) to moderate or improve their conduct.

- b If person(s) disregard the request of the chairman of the meeting to moderate or improve their conduct, any councillor or the chairman of the meeting may move that the person be no longer heard or excluded

from the meeting. The motion, if seconded, shall be put to the vote without discussion.

- c If a resolution made under standing order 2(b) above is ignored, the chairman of the meeting may take further reasonable steps to restore order or to progress the meeting. This may include temporarily suspending or closing the meeting.

3. Meetings generally

- ▲ Full Council meetings
- Committee meetings
- Sub-committee meetings

- a **Meetings shall not take place in premises which at the time of the meeting are used for the supply of alcohol, unless no other premises are available free of charge or at a reasonable cost.**
▲
- b **The minimum three clear days for notice of a meeting does not include the day on which notice was issued, the day of the meeting, a Sunday, a day of the Christmas break, a day of the Easter break or of a bank holiday or a day appointed for public thanksgiving or mourning.**
▲
- c **The minimum three clear days' public notice for a meeting does not include the day on which the notice was issued or the day of the meeting unless the meeting is convened at shorter notice**
●
- d **Meetings shall be open to the public unless their presence is prejudicial to the public interest by reason of the confidential nature of the business to be transacted or for other special reasons. The public's exclusion from part or all of a meeting shall be by a resolution which shall give reasons for the public's exclusion.**
● ▲
- e Members of the public may make representations, answer questions and give evidence at a meeting which they are entitled to attend in respect of the business on the agenda.
- f The period of time designated for public participation at a meeting in accordance with standing order 3(e) above shall not exceed 15 minutes unless directed by the chairman of the meeting.
- g Subject to standing order 3(f) above, a member of the public shall not speak for more than 3 minutes.

- h In accordance with standing order 3(e) above, a question shall not require a response at the meeting nor start a debate on the question. The chairman of the meeting may direct that a written or oral response be given.
- i ~~[A person shall stand when requesting to speak and when speaking (except when a person has a disability or is likely to suffer discomfort)] OR [A person shall raise his hand when requesting to speak and stand when speaking (except when a person has a disability or is likely to suffer discomfort)]~~. The chairman of the meeting may at any time permit a person to be seated when speaking.
- j A person who speaks at a meeting shall direct his comments to the chairman of the meeting.
- k Only one person is permitted to speak at a time. If more than one person wants to speak, the chairman of the meeting shall direct the order of speaking.



- l **The press shall be provided with reasonable facilities for the taking of their report of all or part of a meeting at which they are entitled to be present.**



- m **Subject to standing orders which indicate otherwise, anything authorised or required to be done by, to or before the Chairman of the Council may in his absence be done by, to or before the Vice-Chairman of the Council (if any).**



- n **The Chairman, if present, shall preside at a meeting. If the Chairman is absent from a meeting, the Vice-Chairman, if present, shall preside. If both the Chairman and the Vice-Chairman are absent from a meeting, a councillor as chosen by the councillors present at the meeting shall preside at the meeting.**



- o **Subject to a meeting being quorate, all questions at a meeting shall be decided by a majority of the councillors or councillors with voting rights present and voting.**



- p **The chairman of a meeting may give an original vote on any matter put to the vote, and in the case of an equality of votes may exercise his casting vote whether or not he gave an original vote.**

See standing orders 5(i) and (j) below for the different rules that apply in the election of the Chairman of the Council at the annual meeting of the council.

- q **Unless standing orders provide otherwise, voting on a question shall be by a show of hands. At the request of a councillor, the voting on any question shall be recorded so as to show whether each councillor present and**

voting gave his vote for or against that question. Such a request shall be made before moving on to the next item of business on the agenda.

- r The minutes of a meeting shall include an accurate record of the following:
 - i. the time and place of the meeting;
 - ii. the names of councillors present and absent;
 - iii. interests that have been declared by councillors and non-councillors with voting rights;
 - iv. whether a councillor or non-councillor with voting rights left the meeting when matters that they held interests in were being considered;
 - v. if there was a public participation session; and
 - vi. the resolutions made.



- s **A councillor or a non-councillor with voting rights who has a disclosable pecuniary interest or another interest as set out in the council's code of conduct in a matter being considered at a meeting is subject to statutory limitations or restrictions under the code on his right to participate and vote on that matter.**



- t **No business may be transacted at a meeting unless at least one-third of the whole number of members of the council are present and in no case shall the quorum of a meeting be less than three.**

See standing order 4d(viii) below for the quorum of a committee or sub-committee meeting.



- u **If a meeting is or becomes inquorate no business shall be transacted** and the meeting shall be closed. The business on the agenda for the meeting shall be adjourned to another meeting.

- v A meeting shall not exceed a period of 2 hours.

4. Committees and sub-committees

- a **Unless the council determines otherwise, a committee may appoint a sub-committee whose terms of reference and members shall be determined by the committee.**
- b **The members of a committee may include non-councillors unless it is a committee which regulates and controls the finances of the council.**
- c **Unless the council determines otherwise, all the members of an advisory committee and a sub-committee of the advisory committee may be non-councillors.**

- d The council may appoint standing committees or other committees as may be necessary, and:
- i. shall determine their terms of reference;
 - ii. shall determine the number and time of the ordinary meetings of a standing committee up until the date of the next annual meeting of full council;
 - iii. shall permit a committee, other than in respect of the ordinary meetings of a committee, to determine the number and time of its meetings;
 - iv. shall, subject to standing orders 4(b) and (c) above, appoint and determine the terms of office of members of such a committee;
 - v. may, subject to standing orders 4(b) and (c) above, appoint and determine the terms of office of the substitute members to a committee whose role is to replace the ordinary members at a meeting of a committee if the ordinary members of the committee confirm to the Proper Officer () days before the meeting that they are unable to attend;
 - vi. shall, after it has appointed the members of a standing committee, appoint the chairman of the standing committee;
 - vii. shall permit a committee other than a standing committee, to appoint its own chairman at the first meeting of the committee;
 - viii. shall determine the place, notice requirements and quorum for a meeting of a committee and a sub-committee which shall be no less than three;
 - ix. shall determine if the public may participate at a meeting of a committee;
 - x. shall determine if the public and press are permitted to attend the meetings of a sub-committee and also the advance public notice requirements, if any, required for the meetings of a sub-committee;
 - xi. shall determine if the public may participate at a meeting of a sub-committee that they are permitted to attend; and
 - xii. may dissolve a committee.

5. Ordinary council meetings

- a **In an election year, the annual meeting of the council shall be held on or within 14 days following the day on which the new councillors elected take office.**
- b **In a year which is not an election year, the annual meeting of a council shall be held on such day in May as the council may direct.**
- c **If no other time is fixed, the annual meeting of the council shall take place at 6pm.**
- d **In addition to the annual meeting of the council, at least three other ordinary meetings shall be held in each year on such dates and times as the council directs.**
- e **The first business conducted at the annual meeting of the council shall be the election of the Chairman and Vice-Chairman (if any) of the Council.**
- f **The Chairman of the Council, unless he has resigned or becomes disqualified, shall continue in office and preside at the annual meeting until his successor is elected at the next annual meeting**

of the council.

- g The Vice-Chairman of the Council, if any, unless he resigns or becomes disqualified, shall hold office until immediately after the election of the Chairman of the Council at the next annual meeting of the council.**
- h In an election year, if the current Chairman of the Council has not been re-elected as a member of the council, he shall preside at the meeting until a successor Chairman of the Council has been elected. The current Chairman of the Council shall not have an original vote in respect of the election of the new Chairman of the Council but must give a casting vote in the case of an equality of votes.**
- i In an election year, if the current Chairman of the Council has been re-elected as a member of the council, he shall preside at the meeting until a new Chairman of the Council has been elected. He may exercise an original vote in respect of the election of the new Chairman of the Council and must give a casting vote in the case of an equality of votes.**
- j Following the election of the Chairman of the Council and Vice-Chairman (if any) of the Council at the annual meeting of the council, the business of the annual meeting shall include:

 - i In an election year, delivery by the Chairman of the Council and councillors of their acceptance of office forms unless the council resolves for this to be done at a later date. In a year which is not an election year, delivery by the Chairman of the Council of his acceptance of office form unless the council resolves for this to be done at a later date;**
 - ii. Confirmation of the accuracy of the minutes of the last meeting of the council;
 - iii. Receipt of the minutes of the last meeting of a committee;
 - iv. Consideration of the recommendations made by a committee;
 - v. Review of delegation arrangements to committees, sub-committees, staff and other local authorities;
 - vi. Review of the terms of reference for committees;
 - vii. Appointment of members to existing committees;
 - viii. Appointment of any new committees in accordance with standing order 4 above;
 - ix. Review and adoption of appropriate standing orders and financial regulations;
 - x. Review of arrangements, including any charters and agency agreements, with other local authorities and review of contributions made to expenditure incurred by other local authorities;
 - xi. Review of representation on or work with external bodies and arrangements for reporting back;
 - xii. (*England*) In an election year, to make arrangements with a view to the council becoming eligible to exercise the general power of competence in the future;
 - xiii. Review of inventory of land and assets including buildings and office equipment;
 - xiv. Confirmation of arrangements for insurance cover in respect of all insured risks;
 - xv. Review of the council's and/or staff subscriptions to other bodies;
 - xvi. Review of the council's complaints procedure;
 - xvii. Review of the council's procedures for handling requests made under the Freedom of Information Act 2000 and the Data Protection Act 1998;
 - xviii. Review of the council's policy for dealing with the press/media; and

- xix. Determining the time and place of ordinary meetings of the full council up to and including the next annual meeting of full council.

6. Extraordinary meetings of the council and committees and sub-committees

- a **The Chairman of the Council may convene an extraordinary meeting of the council at any time.**
- b **If the Chairman of the Council does not or refuses to call an extraordinary meeting of the council within seven days of having been requested in writing to do so by two councillors, any two councillors may convene an extraordinary meeting of the council. The public notice giving the time, place and agenda for such a meeting must be signed by the two councillors.**
- c The chairman of a committee may convene an extraordinary meeting of the committee at any time.
- d If the chairman of a committee does not or refuses to call an extraordinary meeting within 7 days of having been requested by to do so by 2 members of the committee , any 3 members of the committee may convene an extraordinary meeting of a committee .

7. Previous resolutions

- a A resolution shall not be reversed within six months except either by a special motion, which requires written notice by at least 7 councillors to be given to the Proper Officer in accordance with standing order 9 below, or by a motion moved in pursuance of the recommendation of a committee or a sub-committee.
- b When a motion moved pursuant to standing order 7(a) above has been disposed of, no similar motion may be moved within a further six months.

8. Voting on appointments

- a Where more than two persons have been nominated for a position to be filled by the council and none of those persons has received an absolute majority of votes in their favour, the name of the person having the least number of votes shall be struck off the list and a fresh vote taken. This process shall continue until a majority of votes is given in favour of one person. A tie in votes may be settled by the casting vote exercisable by the chairman of the meeting.

9. Motions for a meeting that require written notice to be given to the Proper Officer

- a A motion shall relate to the responsibilities of the meeting which it is tabled for and in any event shall relate to the performance of the council's statutory functions, powers and obligations or an issue which specifically affects the council's area or its residents.
- b No motion may be moved at a meeting unless it is on the agenda and the mover has given written notice of its wording to the Proper Officer at least 7 clear days before the meeting. Clear days do not include the day of the notice or the day of the meeting.
- c The Proper Officer may, before including a motion on the agenda received in accordance with standing order 9(b) above, correct obvious grammatical or typographical errors in the wording of the motion.
- d If the Proper Officer considers the wording of a motion received in accordance with standing order 9(b) above is not clear in meaning, the motion shall be rejected until the mover of the motion resubmits it in writing to the Proper Officer so that it can be understood at least 7 clear days before the meeting.
- e If the wording or subject of a proposed motion is considered improper, the Proper Officer shall consult with the chairman of the forthcoming meeting or, as the case may be, the councillors who have convened the meeting, to consider whether the motion shall be included in the agenda or rejected.
- f Subject to standing order 9(e) above, the decision of the Proper Officer as to whether or not to include the motion on the agenda shall be final.
- g Motions received shall be recorded in a book for that purpose and numbered in the order that they are received.
- h Motions rejected shall be recorded in a book for that purpose with an explanation by the Proper Officer for their rejection.

10. Motions at a meeting that do not require written notice

- a The following motions may be moved at a meeting without written notice to the Proper Officer;
 - i. to correct an inaccuracy in the draft minutes of a meeting;
 - ii. to move to a vote;
 - iii. to defer consideration of a motion;
 - iv. to refer a motion to a particular committee or sub-committee;
 - v. to appoint a person to preside at a meeting;
 - vi. to change the order of business on the agenda;
 - vii. to proceed to the next business on the agenda;
 - viii. to require a written report;
 - ix. to appoint a committee or sub-committee and their members;
 - x. to extend the time limits for speaking;
 - xi. to exclude the press and public from a meeting in respect of confidential or sensitive information which is prejudicial to the public interest;

- xii. to not hear further from a councillor or a member of the public;
- xiii. to exclude a councillor or member of the public for disorderly conduct;
- xiv. to temporarily suspend the meeting;
- xv. to suspend a particular standing order (unless it reflects mandatory statutory requirements);
- xvi. to adjourn the meeting; or
- xvii. to close a meeting.

11. Handling confidential or sensitive information

- a The agenda, papers that support the agenda and the minutes of a meeting shall not disclose or otherwise undermine confidential or sensitive information which for special reasons would not be in the public interest.
- b Councillors and staff shall not disclose confidential or sensitive information which for special reasons would not be in the public interest.

12. Draft minutes

- a If the draft minutes of a preceding meeting have been served on councillors with the agenda to attend the meeting at which they are due to be approved for accuracy, they shall be taken as read.
- b There shall be no discussion about the draft minutes of a preceding meeting except in relation to their accuracy. A motion to correct an inaccuracy in the draft minutes shall be moved in accordance with standing order 10(a)(i) above.
- c The accuracy of draft minutes, including any amendment(s) made to them, shall be confirmed by resolution and shall be signed by the chairman of the meeting and stand as an accurate record of the meeting to which the minutes relate.
- d If the chairman of the meeting does not consider the minutes to be an accurate record of the meeting to which they relate, he shall sign the minutes and include a paragraph in the following terms or to the same effect:

“The chairman of this meeting does not believe that the minutes of the meeting of the () held on [date] in respect of () were a correct record but his view was not upheld by the meeting and the minutes are confirmed as an accurate record of the proceedings.”
- e Upon a resolution which confirms the accuracy of the minutes of a meeting, the draft minutes or recordings of the meeting for which approved minutes exist shall be destroyed.

13. Code of conduct and dispensations

See also standing order 3(t) above.

England

- a All councillors and non-councillors with voting rights shall observe the code of conduct adopted by the council.
- b Unless he has been granted a dispensation, a councillor or non-councillor with voting rights shall withdraw from a meeting when it is considering a matter in which he has a disclosable pecuniary interest. He may return to the meeting after it has considered the matter in which he had the interest.
- c Unless he has been granted a dispensation, a councillor or non-councillor with voting rights shall withdraw from a meeting when it is considering a matter in which he has another interest if so required by the council's code of conduct. He may return to the meeting after it has considered the matter in which he had the interest.
- d **Dispensation requests shall be in writing and submitted to the Proper Officer** as soon as possible before the meeting, or failing that, at the start of the meeting for which the dispensation is required.
- e A decision as to whether to grant a dispensation shall be made [by the Proper Officer] OR [by a meeting of the council, or committee or sub-committee for which the dispensation is required] and that decision is final.
- f A dispensation request shall confirm:
 - i. the description and the nature of the disclosable pecuniary interest or other interest to which the request for the dispensation relates;
 - ii. whether the dispensation is required to participate at a meeting in a discussion only or a discussion and a vote;
 - iii. the date of the meeting or the period (not exceeding four years) for which the dispensation is sought; and
 - iv. an explanation as to why the dispensation is sought.
- g Subject to standing orders 13(d) and (f) above, dispensations requests shall be considered [by the Proper Officer before the meeting or, if this is not possible, at the start of the meeting for which the dispensation is require] OR [at the beginning of the meeting of the council, or committee or a sub-committee for which the dispensation is required].
- h **A dispensation may be granted in accordance with standing order 13(e) above if having regard to all relevant circumstances the following applies:**
 - i. **without the dispensation the number of persons prohibited from participating in the**

particular business would be so great a proportion of the meeting transacting the business as to impede the transaction of the business or

- ii. **granting the dispensation is in the interests of persons living in the council's area or**
- iii. **it is otherwise appropriate to grant a dispensation.**

14. Code of conduct complaints

- a Upon notification by the District that it is dealing with a complaint that a councillor or non-councillor with voting rights has breached the council's code of conduct, the Proper Officer shall, subject to standing order 11 above, report this to the council.
- b Where the notification in standing order 14(a) above relates to a complaint made by the Proper Officer, the Proper Officer shall notify the Chairman of Council of this fact, and the Chairman shall nominate another staff member to assume the duties of the Proper Officer in relation to the complaint until it has been determined [(England) and the council has agreed what action, if any, to take in accordance with standing order 14(d) below].
- c The council may:
 - i. provide information or evidence where such disclosure is necessary to progress an investigation of the complaint or is required by law;
 - ii. seek information relevant to the complaint from the person or body with statutory responsibility for investigation of the matter;
 - iii. [(Wales) indemnify the councillor or non-councillor with voting rights in respect of his related legal costs and any such indemnity is subject to approval by a meeting of the full council.]
- d **Upon notification by the District or Unitary Council that a councillor or non-councillor with voting rights has breached the council's code of conduct, the council shall consider what, if any, action to take against him. Such action excludes disqualification or suspension from office.**

15. Proper Officer

- a The Proper Officer shall be either (i) the clerk or (ii) other staff member(s) nominated by the council to undertake the work of the Proper Officer when the Proper Officer is absent.
- b The Proper Officer shall:
 - at least three clear days before a meeting of the council, a committee and a sub-committee serve on councillors a summons, by email, confirming the time, place and the agenda provided any such email contains the electronic signature and title of the Proper Officer.
 - See standing order 3(b) above for the meaning of clear days for a meeting of a full council and*

standing order 3 (c) above for a meeting of a committee.

- i. **give public notice of the time, place and agenda at least three clear days before a meeting of the council or a meeting of a committee (provided that the public notice with agenda of an extraordinary meeting of the council convened by councillors is signed by them);**
See standing order 3(b) above for the meaning of clear days for a meeting of a full council and standing order 3(c) above for a meeting of a committee.
- ii. subject to standing order 9 above, include on the agenda all motions in the order received unless a councillor has given written notice at least **7** days before the meeting confirming his withdrawal of it;
- iii. **convene a meeting of full council for the election of a new Chairman of the Council, occasioned by a casual vacancy in his office;**
- iv. facilitate inspection of the minute book by local government electors;
- v. **receive and retain copies of byelaws made by other local authorities;**
- vi. retain acceptance of office forms from councillors;
- vii. retain a copy of every councillor's register of interests;
- viii. assist with responding to requests made under the Freedom of Information Act 2000 and Data Protection Act 1998, in accordance with and subject to the council's policies and procedures relating to the same;
- ix. receive and send general correspondence and notices on behalf of the council except where there is a resolution to the contrary;
- x. manage the organisation, storage of, access to and destruction of information held by the council in paper and electronic form;
- xi. arrange for legal deeds to be executed;
See also standing order 22 below.
- xii. arrange or manage the prompt authorisation, approval, and instruction regarding any payments to be made by the council in accordance with the council's financial regulations;
- xiii. refer a planning application received by the council to the Chairman or in his absence the Vice-Chairman of the Council and Chairman or in his absence Vice-Chairman (if any) of the Planning Committee within two working days of receipt to facilitate an extraordinary meeting if the nature of a planning application requires consideration before the next ordinary meeting of the council or Planning committee;
- xiv. manage access to information about the council via the publication scheme;
See also standing order 22 below.

16. Responsible Financial Officer

- a The council shall appoint appropriate staff member(s) to undertake the work of the Responsible Financial Officer when the Responsible Financial Officer is absent.

17. Accounts and accounting statements

- a "Proper practices" in standing orders refer to the most recent version of [Governance and Accountability for Local Councils – a Practitioners' Guide (England)] OR [Governance and Accountability for Local Councils in Wales – A Practitioners' Guide].

- b All payments by the council shall be authorised, approved and paid in accordance with the law, proper practices and the council's financial regulations.
- c The Responsible Financial Officer shall supply to each councillor as soon as practicable after 30 June, 30 September and 31 December in each year a statement to summarise:
 - i. the council's receipts and payments for each quarter;
 - ii. the council's aggregate receipts and payments for the year to date;
 - iii. the balances held at the end of the quarter being reported

and which includes a comparison with the budget for the financial year and highlights any actual or potential overspends.

- d As soon as possible after the financial year end at 31 March, the Responsible Financial Officer shall provide:
 - i. each councillor with a statement summarising the council's receipts and payments for the last quarter and the year to date for information; and
 - ii. to the full council the accounting statements for the year in the form of Section 1 of the annual return, as required by proper practices, for consideration and approval.
- e The year end accounting statements shall be prepared in accordance with proper practices and applying the form of accounts determined by the council (receipts and payments, or income and expenditure) for a year to 31 March. A completed draft annual return shall be presented to each councillor before the end of the following month of May. The annual return of the council, which is subject to external audit, including the annual governance statement, shall be presented to council for consideration and formal approval before 30 June.

18. Financial controls and procurement

- a The council shall consider and approve financial regulations drawn up by the Responsible Financial Officer, which shall include detailed arrangements in respect of the following:
 - i. the keeping of accounting records and systems of internal controls;
 - ii. the assessment and management of financial risks faced by the council;
 - iii. the work of the independent internal auditor in accordance with proper practices and the receipt of regular reports from the internal auditor, which shall be required at least annually;
 - iv. the inspection and copying by councillors and local electors of the council's accounts and/or orders of payments; and
 - v. procurement policies (subject to standing order 18(c) below) including the setting of values for different procedures where a contract has an estimated value of less than £25,000.
- b Financial regulations shall be reviewed regularly and at least annually for fitness of purpose.

- c **Financial regulations shall confirm that a proposed contract for the supply of goods, materials, services and the execution of works with an estimated value in excess of £25,000 shall be procured on the basis of a formal tender as summarised in standing order 18(d) below.**
- d Subject to additional requirements in the financial regulations of the council, the tender process for contracts for the supply of goods, materials, services or the execution of works shall include, as a minimum, the following steps:
 - i. a specification for the goods, materials, services or the execution of works shall be drawn up;
 - ii. an invitation to tender shall be drawn up to confirm (i) the council's specification (ii) the time, date and address for the submission of tenders (iii) the date of the council's written response to the tender and (iv) the prohibition on prospective contractors contacting councillors or staff to encourage or support their tender outside the prescribed process;
 - iii. the invitation to tender shall be advertised in a local newspaper and in any other manner that is appropriate;
 - iv. tenders are to be submitted in writing in a sealed marked envelope addressed to the Proper Officer;
 - v. tenders shall be opened by the Proper Officer in the presence of at least one councillor after the deadline for submission of tenders has passed;
 - vi. tenders are to be reported to and considered by the appropriate meeting of the council or a committee or sub-committee with delegated responsibility.
- e Neither the council, nor a committee or a sub-committee with delegated responsibility for considering tenders, is bound to accept the lowest value tender.
- f **Where the value of a contract is likely to exceed £25,000 (or other threshold specified by the Office of Government Commerce from time to time) the council must consider whether the Public Contracts Regulations 2015 the council must comply with Regulations.**

19. Handling staff matters

- a A matter personal to a member of staff that is being considered by a meeting of council is subject to standing order 11 above.
- b The chairman shall conduct a review of the performance and annual appraisal of the work of the Clerk. The reviews and appraisal shall be reported in writing and is subject to approval by resolution by the Council.
- c Subject to the council's policy regarding the handling of grievance matters, the council's most senior employee (or other employees) shall contact the chairman-or in his absence, the vice-chairman in respect of an informal or formal grievance matter, and this matter shall be reported back and progressed by resolution of Council
- d Subject to the council's policy regarding the handling of grievance matters, if an informal or formal

grievance matter raised relates to the chairman or vice-chairman , this shall be communicated to another member which shall be reported back and progressed by resolution of Council

- e Any persons responsible for all or part of the management of staff shall treat the written records of all meetings relating to their performance, capabilities, grievance or disciplinary matters as confidential and secure.
- f The council shall keep all written records relating to employees secure. All paper records shall be secured and locked and electronic records shall be password protected and encrypted.
- g Only persons with line management responsibilities shall have access to staff records referred to in standing orders 19(f) and (g) above if so justified.
- h Access and means of access by keys and/or computer passwords to records of employment referred to in standing orders 19(f) and (g) above shall be provided only to (post holder) and/or the Chairman of the Council.

20. Requests for information

- a Requests for information held by the council shall be handled in accordance with the council's policy in respect of handling requests under the Freedom of Information Act 2000 and the Data Protection Act 1998.
- b Correspondence from, and notices served by, the Information Commissioner shall be referred by the Proper Officer to the chairman.

21. Relations with the press/media

- a Requests from the press or other media for an oral or written comment or statement from the Council, its councillors or staff shall be handled in accordance with the Council's policy in respect of dealing with the press and/or other media.

22. Execution and sealing of legal deeds

See also standing orders 15(b)(xii) and (xvii) above.

- a A legal deed shall not be executed on behalf of the council unless authorised by a resolution.

Subject to standing order 22(a) above, any two councillors may sign, on behalf of the council, any deed required by law and the Proper Officer shall witness their signatures.

23. Communicating with District and County or Unitary councillors

- a An invitation to attend a meeting of the council shall be sent, together with the agenda, to the ward councillor(s) of the [(England) [District and County Council]] representing the area of the council.

24. Restrictions on councillor activities

- a Unless authorised by a resolution, no councillor shall:
 - i. inspect any land and/or premises which the council has a right or duty to inspect; or
 - ii. issue orders, instructions or directions.

25. Standing orders generally

- a All or part of a standing order, except one that incorporates mandatory statutory requirements, may be suspended by resolution in relation to the consideration of an item on the agenda for a meeting.
- b A motion to add to or vary or revoke one or more of the council's standing orders, except one that incorporates mandatory statutory requirements, shall be proposed by a special motion, the written notice by at least **7** councillors to be given to the Proper Officer in accordance with standing order 9 above.
- c The Proper Officer shall provide a copy of the council's standing orders to a councillor as soon as possible after he has delivered his acceptance of office form.
- d The decision of the chairman of a meeting as to the application of standing orders at the meeting shall be final.