



Okehampton Town Council

Okehampton Town Council

ASBESTOS MANAGEMENT PLAN

In partnership with:



**ENVIRONMENTAL
SERVICES**

**Environmental Services
48 Shillingford Road
Exeter EX2 8UB**

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Overview

CAR 2012 Regulation 4

This asbestos management plan has been prepared by Environmental Services, Exeter in conjunction with Town Clerk, Emma James, the RP (Responsible Person for asbestos) at Okehampton Town Council, in order to discharge the responsibilities placed upon them by Regulation 4 “Duty to manage asbestos in non-domestic premises” of CAR (Control of Asbestos Regulations) 2012.

The purpose of the management plan is to ensure that staff, contractors and visitors to Okehampton Town Council’s properties are, as far as is reasonably practicable, not exposed to airborne asbestos fibre resulting from the disturbance of, accidental or otherwise, ACMs (asbestos containing materials,) or from ACMs in poor condition.

The management plan sets out the framework for compliance with Regulation 4 of CAR 2012 by addressing the discovery, identification, monitoring and reviewing of ACMs. In addition, this management plan also identifies the duties of the RP as well as the responsibilities, and procedures to be adopted by staff and contractors working within Okehampton Town Council’s properties.

The Dutyholder or RP (Responsible Person) for asbestos

CAR 2012 Regulation 4 (1)

The responsibility for the necessary arrangements relating to the implementation of the management plan rests with the RP for asbestos:

Emma James
Town Clerk
Okehampton Town Council
Town Hall, Fore Street
Okehampton EX20 1AA
01837 53179
townclerk@okehampton.gov.uk

Additional duties held by the RP include the arranging of:

- Twelve monthly reviews of the management plan, recording the findings and implementing any remedial action deemed necessary.
- Periodic inspections of all presumed and identified ACMs, recording the findings and implementing any remedial action deemed necessary.
- Investigations when an ACM is reported, or discovered, to have been damaged, recording the findings and implementing any remedial action deemed necessary.
- HSG 264 refurbishment/demolition asbestos surveys, prior to any structural alterations or disturbance of building fabric.

- Control of contractors with respect to the potential impact ACMs may have on planned and reactive work undertaken on behalf of the council.
- Staff training, where deemed appropriate.
- The provision of information, relating to ACMs, to the emergency services when required.
- HSE licensed asbestos removal contractors and subsequent four stage clearance air testing (by a UKAS accredited laboratory), when required.

Environmental Services, Exeter have been appointed as an independent, external consultant to assist the RP, where necessary, in the discharging of their duties. The point of contact and person with detailed knowledge of Okehampton Town Council's properties is:

Nicholas Mayne
Assistant Quality & Technical Manager
Environmental Services, Exeter
01392 438251 / 07890 450 756
nmayne@environmentuk.com

The strategy for ACMs and suspected ACMs

CAR 2012 Regulation 4 (6), (7) & (8)

It is the policy of Okehampton Town Council to leave in situ all presumed and identified ACMs that are detailed in their properties' asbestos registers, provided they are in good condition and unlikely to be disturbed. This approach will be adopted until:

- The RP is informed that an ACM has been accidentally damaged or is found as a result of periodic inspection.
- An ACM requires removal because of its unavoidable disturbance by proposed refurbishment/remodelling works.

If an ACM is found, or reported, to have been damaged, then the RP will assess the most appropriate course of action. The options available are either:

- Encapsulation or re-encapsulation of the ACM, with the frequency of periodic monitoring reviewed. Signage of the ACM may be considered, if not already in place.
- Protection or enclosure of the ACM, with the frequency of periodic monitoring reviewed. Signage of the ACM may be considered, if not already in place.
- Partial or complete removal of the ACM, which in certain circumstances involve the employment of a licensed asbestos removal contractor.

In any event, the RP will ensure that the decision-making process, remedial action taken and any resulting improvements are recorded, and the asbestos register amended accordingly (i.e. to reflect ACM enclosure, removal etc).

With regards to the signage referred to above, ACMs may, be signed with an asbestos warning label and/or a permit to work label, as illustrated below. The permit to work label may be used in conjunction with, or separate from the warning label, to highlight that a particular area or product may only be worked upon/within, after consultation with the RP. These two labels are not regarded as the method by which persons are prevented from disturbing ACMs. It is at the discretion of the RP to decide if none, one, or both of these labels is appropriate with respect to any given ACM or area containing ACMs.



Asbestos survey, registers and risk assessments

CAR 2012 Regulation 4 (3), (4), (5), (6), (7) & (8)

The requirement for a suitable and sufficient assessment as to whether ACMs are present within Okehampton Town Council properties lead to the commissioning of HSG 264 management asbestos surveys by the RP. This has resulted in the production of asbestos registers detailing the presence, type, extent and condition of ACMs used throughout the buildings. The preferred method is for positive identification through analysis by Environmental Services' UKAS accredited laboratory based in Exeter (testing laboratory number 2099). Where sampling has not taken place, for reasons of inaccessibility or avoiding causing damage, a presumption of asbestos will be made where considered appropriate. The asbestos register further records the overall risk rating of each occurrence based upon the combined scores of the material risk assessment (carried out during the survey by Environmental Services using the algorithm contained in appendix 4 of HSG 264) and the priority risk assessment (carried out with the assistance of the RP using the algorithm in appendix 3, table 3 of HSG 227).

The RP shall ensure that the periodic inspection of ACMs and subsequent updating of the asbestos registers is completed. This also applies to any other changes, such as following the removal or discovery of an ACM. The results of these inspections, changes, discoveries and action taken shall all be recorded.

Master copies of the asbestos registers are held by the RP at Okehampton Town Council and by Environmental Services.

Routine/planned maintenance works & contractors' responsibilities

CAR 2012 Regulation 4 (9) (c) (i) & CAR 2012 regulation 4 (2)

The RP has control of all contractors employed to work on Okehampton Town Council properties and the responsibility to ensure that they are aware of the risks associated with ACMs, together with the findings and limitations of the asbestos survey, register and management plan. Prior to the commencement of any maintenance work on an Okehampton Town Council property, the relevant building asbestos register will be consulted by the RP at the earliest opportunity in order to assess how the proposed work may potentially disturb ACMs either directly or indirectly.

If the fabric of a building is due to be disturbed, the RP will ensure that an HSG 264 refurbishment/demolition survey is undertaken of the affected area(s), as far in advance of the work commencing as is reasonably practicable. How best to deal with any identified ACMs can then be assessed by all relevant parties (the RP, the contractor, the architect, the CDM co-ordinator, Environmental Services).

At the planning stage, it will be decided if:

- The work may proceed unhindered.
- The work may proceed with care as ACMs are not directly affected by the work but are present within the working area.
- The work may only proceed after presumed ACMs are sampled to confirm they are asbestos free or, if subsequently identified as

asbestos, after arrangements are made for the material to be left undisturbed and in situ, or removed.

- The work may only proceed after identified ACMs, that will unavoidably be disturbed by the work, are removed in accordance with CAR 2012.

The RP will ensure that all contractors sign a register to confirm they have read and understood the asbestos register for the building they intend to work in, prior to the commencement of works. Contractors must be made aware, that if the scope of their work alters, the RP and register must be consulted further, before proceeding.

The asbestos register should be consulted as far in advance of the work commencing as is reasonably practicable.

The RP will ensure that a written record is kept of their joint consultation of the asbestos register with all contractors undertaking work at Okehampton Town Council properties. Such details will be recorded using the appropriate form (see appendix 2).

Environmental Services will ensure that the asbestos register is updated on completion of any additional material sampling carried out and/or asbestos removal undertaken.

Reactive/emergency maintenance works & contractors'
responsibilities

CAR 2012 Regulation 4 (9) (c) (i) & CAR 2012 Regulation 4 (2)

The RP has control of all contractors employed to work on Okehampton Town Council properties and the responsibility to ensure that they are aware of the risks associated with ACMs, together with the findings and limitations of the asbestos survey, register and management plan. Prior to the commencement of any reactive/emergency maintenance work on an Okehampton Town Council property, the relevant building asbestos register will be consulted by the RP and the attending contractor, to assess how the proposed work may potentially disturb ACMs either directly or indirectly. At this stage, it will be decided if:

- The work may proceed unhindered.
- The work may proceed with care as ACMs are not directly affected by the work but are present within the working area.
- The work may only proceed after presumed ACMs are sampled to confirm they are asbestos free or, if subsequently identified as asbestos, after arrangements are made for the material to be left undisturbed and in situ or removed.
- The work may only proceed after identified ACMs that will unavoidably be disturbed by the work are removed in accordance with CAR 2012.

Environmental Services will be on hand to make an immediate visit should material sampling or advice be required.

If the fabric of a building is due to be disturbed, the RP will ensure that Environmental Services undertake an HSG 264 refurbishment/demolition survey of the affected area(s), as soon as is reasonably practicable.

The RP will ensure that all contractors sign a register to confirm they have read and understood the asbestos register for the building they intend to work in, prior to the commencement of works. Contractors must be made aware that if the scope of their work alters, the RP and register must be consulted further, before proceeding.

The RP will ensure that a written record is kept of their joint consultation of the asbestos register with all contractors undertaking work at Okehampton Town Council properties. Such details will be recorded using the appropriate form (see appendix 2).

Environmental Services will ensure that the asbestos register is updated on completion of any additional material sampling carried out and/or asbestos removal undertaken.

**Remodelling works, structural alterations and all other activities
involving the disturbance of the building fabric**

CAR 2012 Regulation 4 (3), (4), (5) & (8)

Prior to the commencement of any work that may disturb the fabric of an Okehampton Town Council building, the RP will ensure that the existing management asbestos survey is upgraded to an invasive refurbishment/demolition survey of the areas affected by the work, as early as is reasonably practical.

Where necessary, the RP will ensure that any identified ACMs, likely to be disturbed, are removed in accordance with CAR 2012 prior to the commencement of any refurbishment work. The employment of contractors who undertake asbestos removal within Okehampton Town Council's properties (licensed, non-licensed and notifiable non-licensed work), will be separated from any main building contract (for reasons of competitiveness) and be overseen by Environmental Services, to ensure regulatory compliance.

Environmental Services will ensure that the asbestos register is updated to reflect the findings of all refurbishment/demolition surveys carried out, including any subsequent work on ACMs (enclosing, removal etc).

Making information available to staff, including staff training

CAR 2012 Regulation 4 (2) & (9) (c) (i)

The RP will ensure that all staff of Okehampton Town Council, who are likely to come into contact with, or be affected by, ACMs within their area/place of work, are provided with adequate information, instruction and training as deemed necessary.

Key personnel will undertake asbestos awareness training, including the RP, who's responsibility it is to organise such training. Some of the topics included within the training will be the use of asbestos registers, the types of ACMs within Okehampton Town Council properties, what to do in the event of an ACM discovered/reported to be damaged, and the purpose and contents of the asbestos management plan.

The RP will reinforce Okehampton Town Council's position that no employee will undertake any work on ACMs.

Details of the provision of information, instruction and training to staff will be kept with the asbestos management plan (in appendix 5).

Making information available to the emergency services

CAR 2012 Regulation 4 (9) (c) (ii)

The RP will ensure that in the event of the emergency services being called to an Okehampton Town Council property, they have immediate access to all information relating to ACMs.

Reporting of damaged ACMs or materials suspected to contain asbestos

CAR 2012 Regulation 4 (2), (6), (7), (9) (b) & (10) (a)

If an ACM, or a material suspected of being an ACM is damaged or observed to have been damaged, then the area shall be vacated immediately, sealed, signed and the incident reported to the RP who, in conjunction with Environmental Services, shall undertake any necessary investigation and remediation (see page six for options). A subsequent investigation into the circumstances leading to the damage shall be carried out by the RP in order to establish the root cause of the incident and amend procedures to reduce the likelihood of a reoccurrence.

Using the appropriate form (see appendix 1), the RP will ensure that a written record of all such investigations is kept so that they may be referred to during the next review of the management plan.

Reviewing and recording of the risk assessment of each ACM and suspected ACM

CAR 2012 Regulation 4 (6) & (7)

The RP will arrange for Environmental Services, Exeter to review periodically, all ACMs and suspected ACMs to ensure they remain in good condition and that if damage is discovered, the appropriate course of action is considered and taken (see page six for options).

Using the appropriate form (see appendix 3), a written record of all reviews, their findings and conclusions will be kept by the RP and provided by Environmental Services.

Monitoring and reviewing of the management plan

CAR 2012 Regulation 4 (10)

This management plan will be subjected to a twelve-monthly review by the RP, and if necessary Environmental Services, in conjunction with the periodic reinspection of ACM's. It will require the input of and information gathered by, the RP to assess the effectiveness of the plan and whether any alterations are required as a result of changes in staff/contractors, or the accidental damage of an ACM.

The RP will use the appropriate form (see appendix 4) and keep a written record of all reviews, their findings and conclusions.



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Dealing with the Press/Media Policy

Introduction

The purpose of this policy is to define the roles and responsibilities within the Town Council for working with the media and the day-to-day relationship between the Council and the media.

It is not the intention of this policy to curb freedom of speech or to enforce strict rules and regulations. Rather, it provides guidance on how to deal with issues that may arise when dealing with the media.

Keys Aims

The Council is accountable to the local community for its actions, and this can only be achieved through effective two-way communications. The media, including press, radio, television and the internet, are crucially important in conveying information to the community so the Council must maintain positive, constructive media relations and work with them to increase public awareness of the services and facilities provided by the Council and to explain the reasons for particular policies and priorities.

It is important that the press has access to the Town Clerk, Councillors and to background information to assist them in giving accurate information to the public. To balance this, the Council will defend itself from any unfounded criticism and will ensure that the public are properly informed of all the relevant facts using other channels of communication if necessary.

Contact with the Media

The Clerk and Councillors should always have due regard for the long-term reputation of the Council in all their dealings with the media.

Confidential documents including exempt minutes, reports, papers and private correspondence should not be provided to the media. If such leaks do occur, an investigation will take place and appropriate action taken.

When the media wishes to discuss an issue that is, or is likely to be, subject to legal proceedings then legal advice should be taken before any response is made.

There are a number of personal privacy issues for the Clerk and Councillors that must be handled carefully and sensitively. These include the release of personal information, such as home address and telephone number (although Councillor contact details are in the public domain); disciplinary procedures and long-term sickness absences that are affecting service provision. In all these and similar situations, advice must be taken from the Clerk before any response is made to the media.

When responding to approaches from the media, the Clerk and Mayor are authorised to contact or respond to the press. Statements made by the Clerk and Mayor must be factual and reflect the Council's opinion.

Other Councillors can respond to the media but must ensure it is clear that the opinions given are their own and not necessarily those of the Council as a corporate body.

There are occasions when it is appropriate for the Council to submit a letter, for example, to explain important policies or to correct factual errors in letters submitted by other correspondents. Such letters should be kept brief and balanced in tone and correspondence should not be drawn out over long periods. All correspondence must come from the Clerk.

Attendance of Media at Council Meetings

The right to record, film and to broadcast meetings of the Town Council, its committees and sub committees was established following the Local Government Audit and Accountability Act 2014. The "Openness of Local Government Bodies Regulations 2014" became active legislation in August 2014.

This is in addition to the rights of the press and public to attend such meetings.

Press Releases

The purpose of a press release is to make the media aware of a potential story, to provide important public information or to explain the Council's position on a particular issue. It is the responsibility of the Clerk and Councillors to look for opportunities where the issuing of a press release may be beneficial.

The Clerk or any Councillor may draft a press release, however, they must all be issued by the Clerk in order to ensure that the principles outlined in the legal framework are adhered to, that there is consistency of style across the Council and that the use of the press release can be monitored.



Okehampton Town Council

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Financial Regulations

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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. Deliberate or wilful breach of these Regulations by an employee may give rise to disciplinary proceedings.
- 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;

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

- 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 Regulations.
- 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 Policy & Resources Committee. Verification of payments made by online banking and Lloyds Debit Card transactions will be undertaken in conjunction with checks of the bank reconciliations by the same member.
- 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 December, 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 relevant committees and 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 £2,000, with the exception of approval of Grants which may be authorised by the Policy & Resources Committee up to £5,000;
- a duly delegated committee of the council for items over £1,000 and below £2,000;
- the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items between £500 and £1,000.
- the Clerk for items up to £500

Such authority is to be evidenced by a minute, email 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 the autumn 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 £1000. 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 council must approve entry into a 'pooling' or 'sweep' arrangement whereby the bank periodically aggregates the council's various balance via automatic transfers.
- 5.3. The RFO shall prepare a schedule of payments requiring authorisation which together with the relevant invoices will be presented to council and any of its committees. This schedule will include transactions made, or authorisation required for use of the Lloyds Debit Card. The council / committee shall review the schedule for compliance and, having satisfied itself shall authorise payment by a resolution of the meeting. The approved schedule shall be initialled by a Councillor. 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.
- 5.4. 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.
- 5.5. The Assistant Town Clerk 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 or committee meeting.
- 5.6. The Clerk and RFO shall have delegated authority to authorise the payment of items only in the following circumstances, in the absence of the Clerk/RFO the Assistant Town Clerk shall have this delegated authority in consultation with the Chairman of the Policy & Resources Committee or the Mayor:
 - a) 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 Committee; or
 - b) 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 or Committee.
- 5.7. 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 or Assistant Town Clerk in the absence of the Clerk 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 or Policy and Resources Committee meeting.
 - a) 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 Committee; or
 - b) 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 or Committee.
- 5.8. For each financial year 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, or Policy and Resources Committee, 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 or Policy and Resources Committee.

- 5.9. 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.
- 5.10. 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.
- 5.11. 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.
- 5.12. 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.

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, or Assistant Town Clerk in consultation with the Chairman of Policy & Resources Committee or Mayor, shall give instruction that a payment shall be made.
- 6.3. All payments shall be affected by cheque, online payment or other instructions to the council's bankers, or otherwise, in accordance with a resolution of council or committee.
- 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. A member who is a bank signatory, having a connection by virtue of family or business relationships with the beneficiary of a payment, should not, under normal circumstances, be a signatory to the payment in question. In the case of on-line payments, the schedule of payments having been approved at a meeting of the council or committee, will be entered by the Clerk/RFO or the Assistant Town Clerk and authorised by a bank signatory who is a Councillor.
- 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. In the case of online payments, the second authorising person, as at 6.4, will sign the schedule.
- 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 or Committee at the next convenient meeting. Any on-line payment made without prior authorisation of the council or a committee will be reported to the next appropriate council or committee 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. The Council has resolved to allow payment by online banking/BACS as normal procedure in place of cheque payment where possible.
- 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 and have full access along with the Ass. Clerk. The bank mandate approved by the council shall identify a number of councillors who will be authorised to approve transactions on those accounts, including the Clerk and Ass. Clerk. 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 of the Clerk and a member. A programme of regular checks of standing data with suppliers will be followed.

- 6.18. Use of the Lloyds Debit Card is restricted to the Clerk and is also restricted to a maximum spend of £700 per day by Lloyds. Prior approval of the Chairman or Vice-Chairman of the Policy & Resources Committee, or the Mayor is required for purchases over £500.
- 6.19. A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the council Policy and Resources Committee. Transactions and purchases made will be reported to the Policy and Resources Committee and authority for topping-up shall be at the discretion of the Policy and Resources Committee.
- 6.20. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk, with exception of the Fuel Card, which will be specifically restricted to be used by the Park Keeper or Assistant Park Keeper for purchasing fuel for the Parks equipment and vehicles and shall be subject to automatic payment in full at each month-end. Personal credit or debit cards of members or staff shall not be used under any circumstances.
- 6.21. The RFO may provide petty cash to officers for the purpose of defraying operational and other expenses. Vouchers for payments made shall be forwarded to the RFO with a claim for reimbursement.
- a) The RFO shall maintain a petty cash float of £100 for the purpose of defraying operational and other expenses. Vouchers for payments made from petty cash shall be kept to substantiate the payment.
 - b) Income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.
 - c) Payments to maintain the petty cash float shall be shown separately on the schedule of payments presented to council under 5.2 above.

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 affected 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. 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.
- 8.4. 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.
- 8.5. All investments of money under the control of the council shall be in the name of the council.
- 8.6. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.
- 8.7. 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 or Assistant Town Clerk 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.
- 9.10. Any income arising which is the property of a charitable trust shall be paid into a charitable bank account. Instructions for the payment of funds due from the charitable trust to the council (to meet expenditure already incurred by the authority) will be given by the Managing Trustees of the charity meeting separately from any council meeting (see also Regulation 16 below).

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. Order books shall be controlled by the RFO.
- 10.3. 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 11.1 below.
- 10.4. A Member may not issue an official order or make any contract on behalf of the council.
- 10.5. 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.

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 legal professionals acting in disputes;
 - 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 Regulations².
 - 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)³.
 - 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 d,⁴ 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);

² 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 -S.135 LGA 1972 and the Public Contracts Regulations 2015

³ Thresholds currently applicable (NALC LTN 87, February 2021) are:

- a. For public supply and public service contracts £189,330
- b. For public works contracts £4,733,252

⁴ Based on NALC's model standing order 18d NALC 2018

where 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 (PUBLIC WORKS CONTRACTS)

- 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. STORES AND EQUIPMENT

- 13.1. The officer in charge of each section shall be responsible for the care and custody of stores and equipment in that section.
- 13.2. Delivery notes shall be obtained in respect of all goods received into store or otherwise delivered and goods must be checked as to order and quality at the time delivery is made.
- 13.3. Stocks shall be kept at the minimum levels consistent with operational requirements.
- 13.4. The RFO shall be responsible for periodic checks of stocks and stores at least annually.

14. ASSETS, PROPERTIES AND ESTATES

- 14.1. 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.
- 14.2. 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.
- 14.3. 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).

- 14.4. 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).
- 14.5. Subject only to the limit set in Regulation 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.
- 14.6. 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.

15. INSURANCE

- 15.1. Following the annual risk assessment (per Regulation 17), the RFO shall affect all insurances and negotiate all claims on the council's insurers.
- 15.2. The RFO shall keep a record of all insurances effected by the council and the property and risks covered thereby and annually review it.
- 15.3. 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.
- 15.4. 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.

16. CHARITIES

- 16.1. 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.

17. RISK MANAGEMENT

- 17.1. 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.
- 17.2. When considering any new activity, the Clerk [with the RFO] shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the council.

18. SUSPENSION AND REVISION OF FINANCIAL REGULATIONS

- 18.1. 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.
- 18.2. The council may, by resolution of the 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 considered by the council.



Okehampton Town Council

Financial Risk Assessment and Management Policy

FINANCIAL MANAGEMENT POLICY

Definition of Risk Management

Risk is the threat that an event or action will adversely affect an organisations ability to achieve its objectives and to successfully execute its strategies.

Risk management is the process by which risks are identified, evaluated and controlled. It is a key element of the framework of governance together with community focus, structures and processes, standards of conduct and service delivery arrangements.

Risk Policy Statement

Okehampton Town Council recognises that it has a responsibility to manage risks effectively in order to protect its members, staff, assets, liabilities and the community against potential losses, to minimise uncertainty in achieving its goals and objectives and to maximise its opportunities.

Approach to Risk Management

The council's approach to risk management is to attempt to identify and manage risks in the most cost-effective manner within overall resources available.

Identified risks are recorded in the risk assessments, and the likelihood and impact are assessed. The council is aware that some risks can never be eliminated fully but endeavours to minimise risk by putting control measures in place where possible.

Risk identification forms part of the day to day work of the Clerk, staff and members and is considered throughout all aspects of council business.

Responsibility for Risk Management

The Council recognises that it is the responsibility of all members and employees to have regard for risk in carrying out their duties.

If uncontrolled, risk can result in a drain on resources that could better be directed to service provision. This policy recognises that any reduction in the risk of injury, illness, loss or damage benefits the whole community.

Review

The Policy and Risk Assessment will be reviewed and updated as and when a new risk is identified, the likelihood or impact changes, or at least annually.

FINANCIAL RISK ASSESSMENT

Subject	Risk/s Identified	Risk Level H/M/L	Potential Impact H/M/L	Management/Control Measures	Review/Assess/Revise
Payments	Goods not supplied but invoiced, invoices incorrect, invoices unpaid.	L	M	All invoices recorded and filed on receipt. Invoices checked for accuracy and for receipt of goods and signed by Officers. Two Councillors sign cheques and initial stub or payment is made by BACS, the Clerk and a Councillor being second authoriser. A monthly audit is carried out by a nominated Councillor.	Maintain existing procedures.
Cheque books	Loss of cheques, fraudulent use.	L	H	Cheque books kept in safe, no blank cheques signed.	Maintain existing procedures.
Business Card (Waitrose/John Lewis)	Loss of card, fraudulent use	L	L	The Clerk is the only approved card holder and is the only person who uses the card. Card use is for purchase of refreshments for Civic Events, ie Civic Dinner. Payment is approved as above.	Maintain existing procedures
Debit Card (Lloyds)	Loss of card, fraudulent use	L	M	The Clerk is the only approved card holder and is the only person who uses the card. Prior approval of the Chairman or Vice-Chairman of the Policy & Resources Committee, or the Mayor is required for purchase over £500.	New card and procedures as Min Ref 380.3, 14/10/19
Invoicing	Services provided by Council but not charged for	L	M	Bookings diary checked monthly and invoices issued, a month in advance where possible by the Assistant Clerk. Invoice number entered next to the diary entry in the case of room/event bookings. List of regular invoices to be issued is maintained. Early hastening action taken if required.	Maintain existing procedures and in addition the Clerk to undertake quarterly checks (not undertaken during the pandemic due to diary and some other items being stored in Employees homes)
Card Payment Facility (Worldpay)	Unable to accept money due to loss or service or other fault, risk of fraudulent or inaccurate transactions	L	M	Payment by BACS, cash or cheque accepted instead Receipt to be kept and attached to the invoice Quarterly checks to be undertaken by the Clerk	New facility approved Min Ref 570, 11/01/2021
Fuel Card	Loss of card. Fraudulent use.	L	M	Card in the name of the Council or approved person. Only available for the Park Keeper and Assistant Park Keeper to use. Receipts for fuel purchased kept and reconciled with invoice. Audited monthly by a nominated Councillor.	New facility approved minute Ref 536 6/12/2021

Petty Cash	Fraudulent use, goods purchased not for Council use. Loss of cash from petty cash tin.	L	M	Cash locked in safe at night. Purchases approved by Clerk before expenditure. Receipts checked by Assistant Town Clerk before cash reimbursed. Reconciled by Assistant Town Clerk to check for any irregularities Reconciled and audited monthly by a nominated Councillor.	Increased to £100 Minute ref 466.4 15 th November 2021
Grants COVID-19 support grant	Mismanagement of Grant Aid powers Risk of fraudulent applications, misuse of monies granted to households.	L	L	Formal applications only considered by P&R, Terms and Conditions in place as per Grants Policy, budget adhered to. Consideration of applications for additional grant aid for residents of the town suffering financial hardship due to COVID-19 has been delegated to the Clerk in conjunction with the Chairman of P&R or the Mayor in order to provide a prompt response. Applications from individuals will be referred to OTC by Okehampton Citizens Advice as a last resort following the undertaking of the usual checks	Maintain existing procedures. Covered by the holding of the GPC Approved 20/04/2020
Salaries and wages	Incorrect payments to staff (rates, NI, tax). Payments not made to HMRC. Pension contributions not made to Peninsula Pensions Non-compliance with year-end obligations.	L	H	Payroll undertaken internally; primarily by the Assistant Clerk, or Clerk in absences Monthly reconciliations completed for PAYE/NIC, wages control and Pensions by Assistant Clerk Salary paperwork and reports kept securely Payment instructions signed by two authorised signatories Invoices checked. All correspondence filed Staff timesheets completed Excel spreadsheets used to monitor overtime and flexible hours working Internal audit.	Maintain existing procedures. Take opportunities for any available Training.
Election Costs VAT	Inability to meet costs. Errors in calculation. Payments not made to HMRC.	L L	L H	Provision made in budget annually. Use of RBS Omega software for accounts (some human error possible). Payments made quarterly to HMRC. Quarterly reconciliations by Assistant Clerk. Internal Audit	Maintain existing procedures. Maintain existing procedures. Ongoing Training.
Annual Return	Inability of Accountants to complete year end close down in time. Not submitted in time.	M	M	Book RBS time early. Book internal auditor early.	Maintain existing procedures. Ongoing Training.

Insurance	Inadequate or deficient insurance cover. Over-insurance increasing costs unnecessarily.	L	H	Annual review of insurance needs with brokers. Annual review of asset values.	Maintain existing procedures.
Computer records	Loss of data through system error or theft.	L	H	Back-up data daily Back-up held off site	Maintain existing procedures
Budget	Inadequate budget preparation leading to inability to fulfil obligations.	L	H	Budget considered by all Committees and Council in December. Balance sheet and income and expenditure considered by P&R monthly. Virements made where necessary.	More in-depth consideration of budget during the year.
Buildings	Unexpected repairs - the Council has a number of physical assets.	M	H	The Council has a rolling capital fund in the budget affecting a cyclical maintenance programme.	Maintain regular inspections of buildings to minimise risk of major failings.
Tenders	Best value not achieved.	L	M	Financial regulations lay down procedures	Maintain existing procedures.
Business continuity	Risk of Council not being able to continue business due to unforeseen circumstances (bank failure, long-term illness of staff).	L	H	Business continuity plan. Transfer capital a/c to alternative bank Insurance cover	Business Continuity Plan to be updated
Precept	Overspend of operational budget and/or inaccurate setting of precept level and realising demands on Precept	L	H	Budget and precept are considered by all Committees and Full Council in December each year. The precept deadline is noted and complied with by the Town Clerk. Expenditure against budget considered at all Policy and Resources Committee meetings.	Existing procedures adequate.
Financial controls and records	Inadequate records leading to financial irregularities.	L	M	Financial Regulations reviewed annually. Internal and External Audit presented to Full Council. Investment Policy reviewed annually.	Continue to review annually.
Bank and banking	Bank errors and/or inadequate checks leading to financial irregularities	L	M	Bank reconciliation carried out each month as are audits of BACS payments by nominated Councillor	Maintain existing procedures
Councillor Allowances	Non-payment of tax	L	M	Financial Regulations lay down procedures. Mayor/Deputy Mayor only receive allowances. Allowances issued only against receipts.	Introduce guidelines to be issued to all incoming councillors.
Collection of Income	Loss through theft or dishonesty.	M	H	Funds received by BACS or cash/cheque posted to/ brought into the office is accepted by any member of staff available, including the Assistant Clerk who will have raised the associated invoice Receipts are issued and matched to invoices. All cash is banked regularly. Petty cash is reconciled to receipts monthly.	Maintain existing procedures. Clerk to check receipts and petty cash quarterly (not undertaken during the pandemic)

Cash	Loss of income or unforeseen major expenditure leading to cash flow problems.		L	H	Internal audit twice per annum. Unbanked cash locked in safe. Ensure adequate Reserves. Ensure adequate insurance cover.	Maintain existing procedures.
Assets	Protection of physical assets		M	H	Buildings and property insured. Fire alarm & fire equipment annual test. Weekly fire alarm test. Personal Appliances annual electrical test. Six monthly lift tests. Annual play equipment checks by RoSPA Insurance policy reviewed annually. Weekly checks conducted for remote locations Daily and weekly checks of play equipment by in-house RoSPA trained inspector	Maintain existing procedures
Assets	Inadequate security of buildings, equipment etc		H	M	Buildings secured outside working hours. Staff vigilance. Adequate lighting	Maintain existing procedures. Regular liaison with Police.
Assets	Inadequate maintenance of buildings etc		L	L	Planned maintenance programme. Property and Parks Budget. Planned checking schedule. Property and parks Committee to review budget annually.	Introduce annual Property and parks Committees inspection of all assets to minimise risk of failings. (Not undertaken in 2020/21 due to the pandemic)
Assets (Cemetery)	Error through inadequate record keeping or checks when managed by others		M	H	Possibility of claim by those affected	
Councillor propriety	Error in record keeping by Council staff		L	M	Software purchase to minimise potential for error Entries to be checked by another member of staff	Maintain existing procedures.
Councillor/staff propriety	Incomplete register of interests/failure to declare interests		M	L	Regular reminder to members. Complaints Policy & Procedure	Maintain existing procedures.
Councillor/staff propriety	Breach of confidentiality		M	H	Regular reminder to members/staff. Complaints Policy & Procedure	Maintain existing procedures.
Councillor propriety	Councillors acting inappropriately and bringing the Council into disrepute.		M	H	Regular reminders of Code of Conduct Complaints Policy & Procedure	Maintain existing procedures.

Councillor Staff – breach of GDPR	Breach of regulations	M	H	Councillor and Staff training and reminders of policy and procedures which are reviewed regularly	Maintain existing procedures
Reports and records	Improper and untimely reporting of meetings via the minutes	M	M	Draft minutes of all meetings to be issued to all Councillors as soon as drafted. All minutes to be approved at following committee meeting. All committee minutes to be ratified at next Full Council meeting. Minutes to be available to press and public at Town Council offices and via the Council website within 5 working days of a meeting.	Maintain existing procedures.
Third parties	Risks to third party, property or individuals	M	M	Public & Products liability insurance in place (limit of indemnity £15m)	Insurance cover to be reviewed annually. Risk assessments of individual events.
Staff	Compliance with Employment Law	M	M	Employer Liability insurance in place (limit of indemnity £10m)	Insurance cover to be reviewed annually.
All personnel	Health & Safety Matters	M	M	Health & Safety policy in place, annual review. Annual risk assessments Regular training and reminders	Maintain existing procedures.
Legal	Conduct of council business is ultra vires	M	L	Clerk to verify legal position for any new proposal.	Legal advice to be sought where required.
Public Referendum	Unbudgeted expenditure incurred in costs to carry out a referendum.	L	M	No current requirement under legislation. Proactive engagement with electorate. Newsletters or public meetings to inform electorate of specific issues of concern	Policy & Resources to review annually.

Adopted by Council: 2 March 2015 (Minute Ref: 547.1)
Revised by Council: 29 February 2016 (Minute Ref: 486)
Revised by Council: 25 July 2016 (Minute Ref: 126.3)
Revised by Council: 27 February 2017 (Minute Ref: 516)

Revised by Council: 21 May 2018 (Minute Ref: 44)
Revised by Council: 20 May 2019 (Minute Ref: 31.1)
Revised by Council: December 2019
Revised by Council March 2021 (Min Ref 790)



Okehampton Town Council

Okehampton Town Council

Social Media, IT and Phone Use Policy for Employees

Purpose

The purpose of this policy is to ensure the proper use of Okehampton Town Council's systems and facilities and make users aware of what the Council deems acceptable and unacceptable. The Council reserves the right to amend this policy at its discretion.

Social media

An employee's behaviour on any social networking or other internet sites must be consistent with the behaviour required of employees generally.

Where it is possible for users of a social media site to ascertain who you work for, you should take particular care not to behave in a way which reflects badly on the Council. Inappropriate or disparaging comments about the Council, colleagues or the town will be treated as misconduct. Because social media interactions can be copied and widely disseminated in a way that you may not be able to control, the Council will take a particularly serious view of any misconduct that occurs through the use of social media.

Employees must not operate a social media account or profile that purports to be operated on or on behalf of the Council without express permission to do so from the Town Clerk.

Email, Internet and Computer Use

Email

The following rules MUST be adhered to by all users within the Council. It is prohibited to:

- Send or forward emails containing libellous, defamatory, offensive, racist or obscene remarks. If you receive an email of this sort, you must notify the Town Clerk.
- Forward a sensitive or controversial message without acquiring permission from the sender first.
- Forge or attempt to forge email messages.
- Disguise or attempt to disguise your identity when sending mail.
- Send email messages using another person's email address without permission.
- Copy a confidential message or attachment belonging to another user without permission of the originator.
- Forward details allowing the identification of a person without their prior permission (see Data Protection Policies)

Email Electronic Signature and Disclaimer

Employees must ensure that their electronic signature and disclaimer is set up in the following format to appear on outgoing emails:

Name

Job Title
Address
Telephone number
Name of Organisation
An appropriate disclaimer

Downloading and Importing Files and Software

Employees must download files only onto those PCs with virus checking software.

Employees must exercise extreme care when receiving emails with attachments from third parties, particularly unidentified third parties, as these may contain viruses.

Data from memory sticks, CDs, and other external devices must only be viewed on PCs with appropriate virus checking software. If in any doubt about whether it is safe and permissible to use these devices, by asking the Town Clerk.

System Monitoring

Users expressly waive any right of privacy in anything they create, store, send or receive on the Council's computer system.

The Council can, but is not obliged to, monitor emails without prior notification. The organisation considers the following to be examples of valid reasons for checking an employee's emails:

- If an employee is absent for any reason and communications must be checked for the smooth running of the business to continue;
- If the Council suspects that an employee has been viewing or sending offensive or illegal material;
- If the Council suspects that an employee has been using the email system to send/receive an excessive number of personal communications; or
- If the Council suspects that an employee is sending or receiving emails that are detrimental to the Council.

If there is evidence that you are not adhering to the guidelines set out in this policy, the Council reserves the right to take appropriate disciplinary/legal action, which could result in termination of employment.

Personal use of Council Internet and Email

Employees may not use their Council email address for personal use.

Employees may use the internet for personal use outside of working hours, ie at lunchtimes, for things such as checking the weather or news pages.

Abuse of Internet/email access could include, but is not limited to:

- Accessing inappropriate websites;
- Downloading or distributing obscene, offensive, or indecent material;
- Using language or behaviour likely to bring the Council into disrepute;
- Using the Council's official role/status for personal gain;
- Using Council's role/status to support a specific political or issue-based campaign;
- Using the equipment to contribute to fraud; and
- Using or passing on privileged or confidential information.

Phone Use

Employees must not use Council phones, mobile or landline, for personal use unless in an emergency situation.

Use of Personal Phones and Devices

Personal phones and devices, must not be used to access Council emails or information except where agreed by the Council:

- for employees who have requested to use them in place of being issued a Council mobile phone for the purpose of making/receiving calls; those roles being that of the Park-Keeper and Caretaking staff
- for taking/making calls when working from home through the App that links into the Council's phone system
- in an emergency situation when they are unable to work from the office or access a Council device, to be agreed by the Town Clerk
- for access to a relevant electronic diary, providing that the information therein does not include any personal identifying material, see Data Protection policies

Commented [E11]: Additional points following new IT and phone systems, and covid

General

Abuse of this policy will be regarded as a disciplinary offence and will be subject to action laid out in the policies on code of conduct and elsewhere.

