



Okehampton Town Council

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DRAFT Anti-Fraud and Corruption Policy

1 Introduction and Policy Statement

Okehampton Town Council (OTC) promotes a culture of honesty, transparency and fairness and is committed to sound corporate governance. OTC has a duty to safeguard public money which it is responsible for and has adopted an anti-fraud and corruption policy, which is reviewed annually.

- Fraud is the intentional distortion of financial statements, accounts or other records by persons internal or external to the authority which is carried out to conceal the misappropriation of assets or otherwise for gain or to mislead or misrepresent.
- Corruption is the offering, soliciting or acceptance of an inducement or reward which may influence the action of any person to act against the interests of an organisation. In addition, corruption is hereby defined to also include the deliberate failure to disclose an interest to obtain a financial or other pecuniary gain for oneself or another.

1.1 The Council is publicly funded and is constantly under scrutiny from a number of sources about how it spends the funds allocated to it. The Council has developed comprehensive financial practices and procedures to help ensure that acts of fraud or corruption are not committed against it, as anyone committing such an act will damage the integrity of the Council and those with whom they work.

1.2 The Public Sector Audit Appointments Ltd recommends (and it is now acknowledged best practice) that public sector bodies and organisations introduce and adopt a Corporate Anti-Fraud and Corruption Policy.

1.3 In order to protect public funds against fraud and corruption the Council is committed to an effective Anti Fraud and Corruption Policy to ensure that the opportunity for fraud and corruption is reduced to the lowest possible risk.

1.4 The Council's expectation on propriety and accountability is that members and staff at all levels ensure adherence to statutory and internal rules and regulations, procedures and recommended practices.

1.5 The Council requires all staff and elected members to act honestly and with integrity at all times and to safeguard the resources for which they are responsible. Fraud is an ever-present threat to these resources and hence must be a concern to all members of staff and elected members. The purpose of this statement is to set out specific responsibilities with regard to the prevention of fraud.

2. Role of the Town Clerk, Responsible Financial Officer (RFO) and Managers

2.1 Responsible Finance Officer

The Town Clerk, who is the RFO is responsible for:

- Proper administration of the Council's financial affairs.
- Reporting to Members and the External Auditors if the Council, or one of its representatives makes, or is about to make, a decision which is unlawful, or involves illegal expenditure or potential financial loss.

2.2 Town Clerk

The Town Clerk is responsible for the communication and implementation of this Policy and ensuring that employees are aware of the Council's Financial Regulations and Standing Orders, and that the relevant requirements of each are being met in the day-to-day conduct of Council business.

The Town Clerk will strive to create an environment in which employees feel able to approach them with any concerns they may have regarding suspected irregularities. All such concerns must be dealt with in accordance with the Council's Whistleblowing guidance contained within this report.

The Council is aware of the responsibilities of staff handling cash and will ensure that adequate financial controls are in place and adhered to in order to protect those employees.

The Council recognises that a key preventative measure in dealing with fraud and corruption is ensuring that effective steps are taken at the recruitment stage to establish as far as possible, the honesty and integrity of potential employees whether for permanent, temporary, or casual posts. This includes obtaining written references. In addition, Criminal Records Bureau checks will be made for employees should they be required to work with children or vulnerable people.

2.3 Managers

All managers are responsible for:

- Maintaining internal control systems and ensuring that the Council's resources and activities are properly applied in the manner intended.
- Identifying the risks to which systems and procedures are exposed.
- Developing and maintaining effective controls to prevent and detect fraud.
- Ensuring that controls are being complied with.

2.4 Employees

Each member of staff is responsible for:

- Their own conduct and for contributing towards the safeguarding of corporate standards (including declarations of interest, gifts and hospitality offered and received, private working, whistleblowing, etc).

- Acting with propriety in the use of official resources and in the handling and use of corporate funds, whether they are involved with cash or payments systems, receipts or dealing with contractors or suppliers.
- Reporting details immediately to their line manager or the RFO, if they suspect that a fraud has been committed or see any suspicious acts or events.

2.5 Internal Audit

The Internal Auditor is responsible for:

- The independent appraisal of control systems and for assisting managers in the investigation of irregularities.
- The investigation of allegations and suspicions of fraud or corruption, if directed to do so by the RFO.
- Acting as the Council's consultant on issues of fraud and corruption.
- Advising and leading the Council, with regard to prosecution, disciplinary, or alternative sanctions.

2.6 External Auditor

The External Auditors have specific responsibilities for:

- Reviewing the stewardship of public money.
- Considering whether the Council has adequate arrangements in place to prevent fraud and corruption.

2.7 Members

Each elected member of the Council is responsible for:

- Their own conduct and for contributing towards the safeguarding of corporate standards (including declarations of interest, gifts and hospitality offered and received, whistleblowing, etc).
- Contributing towards the safeguarding of Corporate Standards, as detailed in the Members Code of Conduct.

2.8 The Council is accountable to all the people of Okehampton and is responsible for conducting its business in an open, honest, equal and fair manner. In doing so, it will take positive action against any identified fraudulent or corrupt activities.

2.9 The Council's employees and elected Members are important elements in its stance on fraud and corruption and they are positively encouraged to raise any concerns, which they may have on issues associated with the Council's activities. They can do this in the knowledge that such concerns will be treated in confidence, properly investigated and fairly dealt with.

3. The Seven Principles of Public Life

In November 2021, the Committee on Standards in Public Life reviewed the Principles of Public Life. The Seven Principles of Public Life apply to anyone who works as a public officeholder. This includes all those who are elected or appointed to public office, nationally and locally. All public officeholders are both servants of the public and stewards of public resources:

1. Selflessness

Holders of public office should act solely in terms of the public interest.

2. Integrity

Holders of public office must avoid placing themselves under any obligation to people or organisations that might try inappropriately to influence them in their work. They should not act or take decisions in order to gain financial or other material benefits for themselves, their family, or their friends. They must declare and resolve any interests and relationships.

3. Objectivity

Holders of public office must act and take decisions impartially, fairly and on merit, using the best evidence and without discrimination or bias.

4. Accountability

Holders of public office are accountable to the public for their decisions and actions and must submit themselves to the scrutiny necessary to ensure this.

5. Openness

Holders of public office should act and take decisions in an open and transparent manner. Information should not be withheld from the public unless there are clear and lawful reasons for so doing.

6. Honesty

Holders of public office should be truthful.

7. Leadership

Holders of public office should exhibit these principles in their own behaviour and treat others with respect. They should actively promote and robustly support the principles and challenge poor behaviour wherever it occurs.

In addition, members of Okehampton Town Council must uphold the following:

Personal judgement - may take account of the views of others but should reach their own conclusions on the issues before them and act in accordance with those conclusions.

Respect for others - should promote equality by not discriminating against any person, and by treating people with respect, regardless of their race, age, religion, gender, sexual orientation, or disability. They should respect the impartiality and integrity of the authority's statutory officers and its other employees.

Duty to uphold the law - should uphold the law and, on all occasions, act in accordance with the trust that the public is entitled to place in them.

Stewardship - should do whatever they are able to do to ensure that their authorities use their resources prudently, and in accordance with the law.

4 Definitions

An irregularity is any action by employees, Members, contractors, suppliers, agents, and any external body involved in a business activity with the Council, that breaches the required high standards of financial integrity expected by the public.

Irregularities fall broadly within the following categories:

- Theft – the dishonest taking of property belonging to another person with the intention of depriving the owner permanently of its possession.
- Fraud – generally defined as the intentional distortion of financial statements or other records by persons internal or external to the Council, carried out to conceal the misappropriation of assets (or otherwise) for gain.
- Bribery and corruption - defined as the offering, giving, soliciting or acceptance of an inducement or reward which may influence the action of any person.
- Failure to observe financial and contract rules, codes of conduct or other recognised codes of practice.

5 Constitution

The Council has adopted Standing orders, Financial Regulations, and an Investment Policy, which set out how the Council operates, how decisions are made, and the procedures to follow to ensure that these are efficient, transparent, and accountable to local people. While some of these processes are required by law, others are a matter for the Council to choose. These contain a number of rules and regulations to make sure that financial, working and organisational procedures are properly controlled. These are an important part of the internal control processes, and it is important that all members and staff know about them.

5.1 The Town Clerk must ensure that all staff have access to the relevant rules and regulations and that staff receive suitable training.

5.2 Members and employees must ensure that they read and understand the rules and regulations that apply to them and act in accordance with them.

6 Prevention of fraud and corruption

Regulatory framework

6.1 The Council has a wide range of mechanisms in place aimed at prevention and detection of fraud and corruption. These include the main rules and regulations set out in this document in addition to the financial and contract rules.

6.2 Rules and regulations must be regularly reviewed and updated, to reflect changes in circumstances.

6.3 Officers must ensure that adequate levels of internal checks are included in working procedures, particularly financial, contract and procurement procedures.

Staff recruitment and checks

6.4 The Council's recruitment procedure ensures that employees are appointed on merit and provides controls to eliminate the appointment of unsuitable persons. Written references are requested and obtained for all successful applicants.

6.5 The Council is committed to working and co-operating with other organisations to prevent organised fraud and corruption. Wherever possible, the Council will assist and exchange information with other appropriate bodies to assist in the investigation of and to combat fraud.

7 Detection and investigation

7.1 The range of preventative systems within the Council, particularly internal control systems, help to provide indicators of fraud (and error) and help to detect any fraudulent activity.

7.2 It is the responsibility of the RFO and officers to prevent and detect fraud and corruption. However, it is often the alertness, to the possibility of fraud and corruption, of all those involved in a business activity with the Council, that enables detection to occur and appropriate action to take place when there is evidence of the occurrence of fraud or corruption.

7.3 Despite the best efforts of officers and auditors, frauds are often discovered as a result of whistleblowing and the Council has arrangements in place to enable such information to be properly dealt with.

Whistleblowing

7.4 It is important that any fraud, misconduct or wrongdoing by staff or others working on behalf of the council is reported and properly dealt with. We therefore require all individuals to raise any concerns that they may have about the conduct of others in the council.

7.5 The Public Interest Disclosure Act 1998 amended the Employment Rights Act 1996 to provide protection for workers who raise legitimate concerns about specified matters in the public interest. These are called "qualifying disclosures". A qualifying disclosure is one made by an employee who has a reasonable belief that:

- a criminal offence;
- a miscarriage of justice;
- an act creating risk to health and safety;
- an act causing damage to the environment;
- a breach of any other legal obligation; or
- concealment of any of the above;

is being, has been, or is likely to be, committed. It is not necessary for you to have proof that such an act is being, has been, or is likely to be, committed - a reasonable belief is sufficient.

7.6 You have no responsibility for investigating the matter - it is the council's responsibility to ensure that an investigation takes place.

7.7 If you make a protected disclosure, you have the right not to be dismissed, subjected to any other detriment, or victimised, because you have made a disclosure. We encourage you to raise your concerns under this procedure in the first instance.

8. Principles

- Everyone should be aware of the importance of preventing and eliminating wrongdoing at work. Staff and others working on behalf of the council should be watchful for illegal or unethical conduct and report anything of that nature that they become aware of.
- Any matter raised under this procedure will be investigated thoroughly, promptly and confidentially, and the outcome of the investigation reported back to the person who raised the issue.
- No employee or other person working on behalf of the council will be victimised for raising a matter under this procedure. This means that the continued employment and opportunities for future promotion or training of the worker will not be prejudiced because they have raised a legitimate concern.
- Victimisation of an individual for raising a qualified disclosure will be a disciplinary offence.
- If misconduct is discovered as a result of any investigation under this procedure our disciplinary procedure will be used, in addition to any appropriate external measures.
- Maliciously making a false allegation is a disciplinary offence.
- An instruction to cover up wrongdoing is itself a disciplinary offence. If told not to raise or pursue any concern, even by a person in authority such as a manager, you should not agree to remain silent. You should report the matter to the Clerk or the Mayor of the Council.

9. Procedure

9.1 If you believe a Councillor has breached the councillor Code of Conduct, then raise it with the Mayor or the Town Clerk. Concerns relating to an alleged breach of the councillor Code of Conduct will be referred to the Monitoring Officer for investigation.

9.2 This procedure is for disclosures about matters other than a breach of your own contract of employment, which should be raised via the Grievance Procedure.

Stage 1

9.3 In the first instance, any concerns should be raised with the Town Clerk, who will arrange an investigation of the matter. The investigation may involve you and other individuals involved giving a written statement. Any investigation will be carried out in accordance with the principles set out above. Your statement will be taken into account, and you will be asked to comment on any additional evidence obtained.

9.4 The Town Clerk (or delegated officer) will take any necessary action, including reporting the matter to the Council, or any appropriate government department or regulatory agency. The Town Clerk (or delegated officer) will also invoke any disciplinary action if required. On conclusion of any investigation, insofar as confidentiality allows, you will be told the outcome and what the council has done, or proposes to do, about it. If no action is to be taken, the reason for this will be explained.

Stage 2

9.5 If you are concerned that the Clerk is involved in the wrongdoing, has failed to make a proper investigation or has failed to report the outcome of the investigations to the relevant person, you should escalate the matter to the Mayor of the Council. The Mayor will arrange for a review of the investigation to be carried out, make any necessary enquiries.

Stage 3

9.6 If on conclusion of stages 1 and 2 you reasonably believe that the appropriate action has not been taken, you should report the matter to the relevant body. This includes:

- HM Revenue & Customs
- The Health and Safety Executive
- The Environment Agency
- The Serious Fraud Office
- The Charity Commission
- The Pensions Regulator
- The Information Commissioner
- The Financial Conduct Authority

9.7 You can find the full list in The Public Interest Disclosure (Prescribed Persons) Order 2014: www.gov.uk/government/uploads/system/uploads/attachment_data/file/496899/BIS-16-79blowing-the-whistle-to-a-prescribed-person.pdf

10. External Audit

The appointed External Auditor also has powers to independently investigate fraud and corruption.

11. Courses of action

11.1 There are mechanisms in place within the Council to act in cases of fraud and corruption. These include the following:

Disciplinary action

11.2 The Council's Employee Disciplinary Procedures identify "fraud, theft or other criminal acts" as examples of gross misconduct. This and other fraudulent or corrupt conduct will normally lead to dismissal.

Prosecution

11.3 The Council will seek full redress through the legal processes available to counter any internal or external fraudulent activities perpetrated against it. This redress will be achieved through criminal and/or civil courts as considered appropriate.

12 Training

12.1 Implementing a successful Anti Fraud and Corruption Policy is largely dependent on the awareness and responsiveness of employees and Members throughout the Council.

12.2 The Council supports the concept of fraud awareness training for Members and employees to ensure that their responsibilities and duties in respect of this are regularly reviewed and reinforced.

13 Conclusion

13.1 The Council will target and fight all identified or suspected instances of fraud or corruption including but not limited to:

- Financial irregularity
- Misuse of office
- Misuse of Council property

- Corruption
- Collusion
- Theft
- Bribery
- Stealing supplies
- Working while on sick leave
- Falsifying time sheets and expense claims
- Selling Council equipment
- Failure to declare an interest
- Fraudulent tendering process
- Fraudulent property letting
- Fraudulent certification for payment of goods or services not received.

13.2 The Council has systems and procedures in place to assist in the fight against fraud and corruption. The Council will therefore ensure that this policy document is regularly reviewed, so that it remains current and effective.



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These Financial Regulations were adopted by the council at its meeting held on

1. General

- 1.1. These Financial Regulations govern the financial management of the council and may only be amended or varied by resolution of the council. They are one of the council's governing documents and shall be observed in conjunction with the council's Standing Orders.
- 1.2. Councillors are expected to follow these regulations and not to entice employees to breach them. Failure to follow these regulations brings the office of councillor into disrepute.
- 1.3. Wilful breach of these regulations by an employee may result in disciplinary proceedings.
- 1.4. In these Financial Regulations:
 - 'Accounts and Audit Regulations' means the regulations issued under Sections 32, 43(2) and 46 of the Local Audit and Accountability Act 2014, or any superseding legislation, and then in force, unless otherwise specified.
 - "Approve" refers to an online action, allowing an electronic transaction to take place.
 - "Authorise" refers to a decision by the council, or a committee or an officer, to allow something to happen.
 - 'Proper practices' means those set out in *The Practitioners' Guide*
 - *Practitioners' Guide* refers to the guide issued by the ~~Smaller Authorities Proper Practices Panel (SAPPP)~~ ~~Joint Panel on Accountability and Governance (JPAG)~~ and published by NALC in England or Governance and Accountability for Local Councils in Wales – A Practitioners Guide jointly published by One Voice Wales and the Society of Local Council Clerks in Wales.
 - 'Must' and **bold text** refer to a statutory obligation the council cannot change.
 - 'Shall' refers to a non-statutory instruction by the council to its members and staff.
- 1.5. The Responsible Financial Officer (RFO) holds a statutory office, appointed by the council. The Clerk has been appointed as RFO and these regulations apply accordingly. 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 control systems;
 - ensures the accounting control systems are observed;
 - ensures the accounting records are kept up to date;
 - seeks economy, efficiency and effectiveness in the use of council resources; and
 - produces financial management information as required by the council.
- 1.6. **The council must not delegate any decision regarding:**
 - **setting the final budget or the precept (council tax requirement);**

- **the outcome of a review of the effectiveness of its internal controls**
- **approving accounting statements;**
- **approving an annual governance statement;**
- **borrowing;**
- **declaring eligibility for the General Power of Competence; and**
- **addressing recommendations from the internal or external auditors**

1.7. The council shall:

- authorise any grant in excess of £10,000 or other single commitment in excess of £8,000; and

1.8 The Policy & Resources Committee shall:

- determine and regularly review the bank mandate for all council bank accounts;

2. Risk management and internal control

2.1. The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.

2.2. The Clerk shall prepare, for approval by the council, a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the council at least annually.

2.3. When considering any new activity, the Clerk shall prepare a draft risk assessment including risk management proposals.

2.4. At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.

2.5. The accounting control systems determined by the RFO must include measures to:

- **ensure that risk is appropriately managed;**
- **ensure the prompt, accurate recording of financial transactions;**
- **prevent and detect inaccuracy or fraud; and**
- **allow the reconstitution of any lost records;**
- **identify the duties of officers dealing with transactions and**
- **ensure division of responsibilities.**

2.6. At least once in each quarter, and at each financial year end, a member other than the Chair shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported to and noted by the Policy & Resources Committee. This check will include verification of all other types of payments including Lloyds Debit Cards.

2.7. Regular back-up copies shall be made of the records on any council computer and stored either online or in a separate location from the computer. The council shall

put measures in place to ensure that the ability to access any council computer is not lost if an employee leaves or is incapacitated for any reason.

3. Accounts and audit

- 3.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations.
- 3.2. **The accounting records determined by the RFO must be sufficient to explain the council's transactions and to disclose its financial position with reasonable accuracy at any time. In particular, they must contain:**
 - **day-to-day entries of all sums of money received and expended by the council and the matters to which they relate;**
 - **a record of the assets and liabilities of the council;**
- 3.3. The accounting records shall be designed to facilitate the efficient preparation of the accounting statements in the Annual Governance and Accountability Return.
- 3.4. The RFO shall complete and certify the annual Accounting Statements of the council contained in the Annual Governance and Accountability Return in accordance with proper practices, as soon as practicable after the end of the financial year. Having certified the Accounting Statements, the RFO shall submit them (with any related documents) to the council, within the timescales required by the Accounts and Audit Regulations.
- 3.5. **The council must ensure that there is an adequate and effective system of internal audit of its accounting records and internal control system in accordance with proper practices.**
- 3.6. **Any officer or member of the council must make available such documents and records as the internal or external auditor consider 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.
- 3.7. The internal auditor shall be appointed by the council and shall carry out their work to evaluate the effectiveness of the council's risk management, control and governance processes in accordance with proper practices specified in the Practitioners' Guide.
- 3.8. The council shall ensure that the internal auditor:
 - is competent and independent of the financial operations of the council;
 - reports to council in writing, or in person, on a regular basis with a minimum of one written report during each financial year;
 - can demonstrate competence, objectivity and independence, free from any actual or perceived conflicts of interest, including those arising from family relationships; and
 - has no involvement in the management or control of the council
- 3.9. Internal or external auditors may not under any circumstances:
 - perform any operational duties for the council;

- initiate or approve accounting transactions;
 - provide financial, legal or other advice including in relation to any future 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.
- 3.10. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as described in The Practitioners Guide.
- 3.11. 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 documents required by the Local Audit and Accountability Act 2014, or any superseding legislation, and the Accounts and Audit Regulations.
- 3.12. The RFO shall, without undue delay, bring to the attention of all councillors any correspondence or report from internal or external auditors.

4. Budget and precept

- 4.1. **Before setting a precept, the council must calculate its council tax requirement for each financial year by preparing and approving a budget, in accordance with The Local Government Finance Act 1992 or succeeding legislation.**
- 4.2. Budgets for salaries and wages, including employer contributions shall be reviewed by the Policy & Resources Committee at least annually in the autumn for the following financial year and the final version shall be evidenced by a hard copy schedule signed by the Clerk and the Chair of the committee.
- 4.3. No later than December each year, the RFO shall prepare a draft budget with detailed estimates of all receipts and payments/income and expenditure for the following financial year, taking account of the lifespan of assets and cost implications of repair or replacement.
- 4.4. Unspent budgets for completed projects shall not be carried forward to a subsequent year. Unspent funds for partially completed projects may only be carried forward with the formal approval of the full council.
- 4.5. Each committee that is delegated a budget shall review its draft budget and submit any proposed amendments to the council not later than the end of December each year.
- 4.6. The draft budget with any committee proposals, including any recommendations for the use or accumulation of reserves, shall be considered by the council.
- 4.7. Having considered the proposed budget forecast for the ensuing financial year, the council shall determine its council tax requirement by setting a budget. The council shall set a precept for this amount no later than the end of January for the ensuing financial year.
- 4.8. **Any member with council tax unpaid for more than two months is prohibited from voting on the budget or precept by Section 106 of the Local Government**

Finance Act 1992 and must and must disclose at the start of the meeting that Section 106 applies to them.

- 4.9. The RFO shall **issue the precept to the billing authority no later than the end of February** and supply each member with a copy of the agreed annual budget.
- 4.10. The agreed budget provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned.
- 4.11. Any addition to, or withdrawal from, any earmarked reserve shall be agreed by the council or relevant committee.

5. Procurement

- 5.1. **Members and officers are responsible for obtaining value for money at all times.** Any officer procuring goods, services or works should ensure, as far as practicable, that the best available terms are obtained, usually by obtaining prices from several suppliers.
- 5.2. The RFO should verify the lawful nature of any proposed purchase before it is made.
- 5.3. Every contract shall comply with these the council's Standing Orders and these Financial Regulations and no exceptions shall be made, except in an emergency.
- 5.4. **For a contract for the supply of goods, services or works where the estimated value will exceed the thresholds set by Parliament, the full requirements of The Procurement Act 2023 and The Procurement Regulations 2024 or any superseding legislation ("the Legislation"), must be followed in respect of the tendering, award and notification of that contract.**
- 5.5. Where the estimated value is below the Government threshold, the council shall (with the exception of items listed in paragraph 6.12) obtain prices as follows:
- 5.6. For contracts estimated to exceed £60,000 including VAT, the Clerk shall advertise an open invitation for tenders in compliance with any relevant provisions of the Legislation. Tenders shall be invited in accordance with Appendix 1.
- 5.7. **For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the Legislation regarding the publication of invitations and notices.**
- 5.8. For contracts greater than £12,000 excluding VAT the Clerk shall seek at least three fixed-price quotes;
- 5.9. where the value is between £3,000 and £12,000 excluding VAT, the Clerk shall try to obtain 3 estimates which might include evidence of online prices, or recent prices from regular suppliers.
- 5.10. For smaller purchases, the RFO and delegated officers shall seek to achieve value for money.
- 5.11. **Contracts must not be to avoid compliance with these rules.**
- 5.12. The requirement to obtain competitive prices in these regulations need not apply to contracts that relate to items (i) to (iv) below:
 - i. specialist services, such as legal professionals acting in disputes;

- ii. repairs to, or parts for, existing machinery or equipment;
- iii. works, goods or services that constitute an extension of an existing contract;
- iv. goods or services that are only available from one supplier or are sold at a fixed price.

5.13. When applications are made to waive this financial regulation to enable a price to be negotiated without competition, the reason should be set out in a recommendation to the council or relevant committee. Avoidance of competition is not a valid reason.

5.14. The council shall not be obliged to accept the lowest or any tender, quote or estimate.

5.15. Individual purchases within an agreed budget for that type of expenditure may be authorised by:

- officers other than the Clerk, under delegated authority, as follows excluding VAT:

Role	£	Authority
Assistant Clerk	£500	For goods or services within the appropriate budget heading
	Between £500 and £2,000	When covering the absence of the Clerk and in consultation with the Mayor or Chairman of the relevant Committee
Finance Officer	£500	For goods or services within the appropriate budget heading
		Spend by Debit Card restricted to maximum of £500 per order in the absence of the Clerk, or as approved by the Clerk up to the Clerk's limit as specified at 9.1.
Park-Keeper	£500	For goods or services within the appropriate budget heading
Facilities Officer	£500	For goods or services within the appropriate budget heading

- the Clerk, under delegated authority, for any items below £2,000 excluding VAT.
- the Clerk, in consultation with the Chair of the Council or Chair of the appropriate committee, for any items below £4,000 excluding VAT.
- a duly delegated committee of the council for all items of expenditure within their delegated budgets for items under £8,000 excluding VAT.
- in respect of grants, a duly authorised committee (Policy & Resources Committee) for awards under £10,000 excluding VAT.
- the council for all items over £8,000;

Such authorisation must be supported by a minute (in the case of council or committee decisions) or other auditable evidence trail.

- 5.16. No individual member, or informal group of members may issue an official order or make any contract on behalf of the council.
- 5.17. In cases of serious risk to the delivery of council services or to public safety on council premises, the clerk may authorise expenditure of up to £2,000 excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Clerk shall report such action to the Chair as soon as possible and to the council or relevant committee as soon as practicable thereafter.
- 5.18. No expenditure shall be authorised, no contract entered into or tender accepted in relation to any major project, unless the council or relevant committee is satisfied that the necessary funds are available and that where a loan is required, Government borrowing approval has been obtained first.
- 5.19. An official order or letter shall be issued for all work, goods and services above £2,000 excluding VAT unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained, along with evidence of receipt of goods.
- 5.20. Any ordering system can be misused and access to them shall be controlled by the RFO.

Commented [EJ1]: Consider increasing as this is the same as the delegated limit as above

6. Banking and payments

- 6.1. The council's banking arrangements, including the bank mandate, shall be made by the RFO and authorised by the council; banking arrangements shall not be delegated to a committee. The council has resolved to bank with Lloyds, Nationwide, NatWest and the CCLA. **Nationwide and NatWest accounts are to be closed and new accounts with Unity opened.** The arrangements shall be reviewed annually for security and efficiency.
- 6.2. The council must have safe and efficient arrangements for making payments, to safeguard against the possibility of fraud or error. Wherever possible, more than one person should be involved in any payment, for example by dual online authorisation or dual cheque signing. Even where a purchase has been authorised, the payment must also be authorised and only authorised payments shall be approved or signed to allow the funds to leave the council's bank.
- 6.3. All invoices for payment should be examined for arithmetical accuracy, analysed to the appropriate expenditure heading and verified to confirm that the work, goods or services were received, checked and represent expenditure previously authorised by the council before being certified by the RFO.
- 6.4. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of employment) may be summarised to avoid disclosing any personal information.
- 6.5. All payments shall be made by online banking/cheque, in accordance with a resolution of the council or duly delegated committee, or a delegated decision by the RFO, unless the council or relevant committee resolves to use a different payment method.

- 6.6. For each financial year the RFO may draw up a schedule of regular payments due in relation to a continuing contract or obligation (such as Salaries, PAYE, National Insurance, pension contributions, rent, rates, regular maintenance contracts and similar items), which the council or Policy & Resources committee may authorise in advance for the year.
- 6.7. A list of such payments shall be reported to the next appropriate meeting of the council or Policy & Resources Committee for information only.
- 6.8. The Clerk and RFO shall have delegated authority to authorise payments in the following circumstances:
- i. any payments of up to £500 excluding VAT.
 - ii. payments of up to £2,000 excluding VAT in cases of serious risk to the delivery of council services or to public safety on council premises.
 - iii. any payment necessary to avoid a charge under the Late Payment of Commercial Debts (Interest) Act 1998 or to comply with contractual terms, where the due date for payment is before the next scheduled meeting of the council or a committee, where the RFO certifies 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 relevant committee.
 - iv. Fund transfers within the councils banking arrangements up to the sum of £20,000, and any amount as required between the Lloyds current, **Unity (when opened)** and CCLA accounts in order to maintain an amount equalling three months precept in the Lloyds current account. A list of such payments shall be submitted to the next appropriate meeting of council or Policy & Resources committee.
- 6.9 The RFO shall present a schedule of payments requiring authorisation, forming part of the agenda for the meeting, together with the relevant invoices, to the council or committee with delegated power as set out in the committee Terms of Reference. The council or committee shall review the schedule for compliance and, having satisfied itself, shall authorise payment by resolution. The authorised schedule shall be initialled immediately below the last item by the person chairing the meeting.

Commented [EJ2]: Consider increasing in line with 5.17

7. Electronic payments

- 7.1. Where internet banking arrangements are made with any bank, the RFO shall be appointed as the Service Administrator and the Finance Officer will have full access. The bank mandate agreed by the council shall identify those councillors who will be authorised to approve transactions on those accounts and a minimum of two people will be involved in any online approval process.
- 7.2. All authorised signatories shall have access to view the council's bank accounts online.
- 7.3. No employee or councillor shall disclose any PIN or password, relevant to the council or its banking, to anyone not authorised in writing by the council or a duly delegated committee.
- 7.4. The Service Administrator or Finance Officer shall set up all items due for payment online. A list of payments for approval, together with copies of the relevant invoices, shall be sent by email to an authorised signatory.

- 7.5. In the prolonged absence of the Service Administrator and Finance Officer an authorised signatory shall set up any payments due before the return of the Service Administrator.
- 7.6. Two authorised signatories, ~~one of whom may be the Service Administrator~~, shall check the payment details against the invoices before approving each payment using the online banking system.
- 7.7. Evidence shall be retained showing which members approved the payment online and a printout of the transaction confirming that the payment has been made shall be retained for audit purposes. To ensure there is no delay in payment, once approved, online or cheque payments that have not been second authorised by an authorised signatory by the following Thursday may be second authorised by the Clerk/RFO or Finance Officer.
- 7.8. A full list of all payments made shall be provided to the next council or committee meeting.
- 7.9. With the approval of the Policy & Resources Committee in each case, regular payments (such as gas, electricity, telephone, broadband, water, National Non-Domestic Rates, refuse collection, pension contributions and HMRC payments) may be made by variable direct debit, provided that the instructions are signed/approved by two Members. The approval of the use of each variable direct debit shall be reviewed by Policy & Resources Committee at least every two years.
- 7.10. Payment may be made by BACS or CHAPS by resolution of any delegated committee provided that each payment is approved online by two authorised bank signatories, evidence is retained and any payments are reported to the council or a committee at the next meeting. The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.
- 7.11. If thought appropriate by the council, regular payments of fixed sums may be made by banker's standing order, provided that the instructions are signed or approved online by two authorised signatories, evidence of this is retained and any payments are reported to council when made. The approval of the use of a banker's standing order shall be reviewed by the Policy & Resources Committee at least every two years.
- 7.12. Account details for suppliers may only be changed upon written notification by the supplier verified by the Clerk and the Finance Officer, or a member. This is a potential area for fraud and the individuals involved should ensure that any change is genuine. Data held should be checked with suppliers every three years.
- 7.13. Members and officers shall ensure that any computer used for the council's financial business has adequate security, with anti-virus, anti-spyware and firewall software installed and regularly updated.
- 7.14. Remembered password facilities other than secure password stores requiring separate identity verification should not be used on any computer used for council banking.

8. Cheque payments

- 8.1. Cheques or orders for payment in accordance in accordance with a resolution or delegated decision shall be signed by two signatories.

- 8.2. A signatory having a family or business relationship with the beneficiary of a payment shall not, under normal circumstances, be a signatory to that payment.
- 8.3. To indicate agreement of the details on the cheque with the counterfoil and the invoice or similar documentation, the signatories shall also initial the cheque counterfoil and invoice.
- 8.4. Cheques or orders for payment shall not normally be presented for signature other than at, or immediately before or after a council or committee meeting. Any signatures obtained away from council meetings shall be reported to the council or next committee meeting as part of the payment authorisation process.

9. Payment cards

- 9.1. Any Debit Card issued for use will be specifically restricted to the RFO and Finance Officer. Cards will be restricted to a single transaction maximum value of £700 for the RFO and £500 for the Finance Officer as set out at 5.15, unless authorised by council or relevant committee Chair in writing before any order is placed.
- 9.2. A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the Policy & Resources Committee. Transactions and purchases made will be reported to the council or next meeting of a committee and authority for topping-up shall be at the discretion of Policy & Resources Committee.
- 9.3. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk, Finance Officer, Facilities Officer and Park-Keeper and any balance shall be paid in full each month.
- 9.4. Personal credit or debit cards of members or staff shall not be used except for expenses of up to £250 including VAT, incurred in accordance with council policy.

10. Petty Cash

- 10.1. The RFO shall maintain a petty cash float of £100 and may provide petty cash to officers for the purpose of defraying operational and other expenses.
 - a) Vouchers for payments made from petty cash shall be kept, along with receipts to substantiate every payment.
 - b) Cash 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 any schedule of payments presented for approval.

11. Payment of salaries and allowances

- 11.1. **As an employer, the council must make arrangements to comply with the statutory requirements of PAYE legislation.**
- 11.2. **Councillors allowances (where paid) are also liable to deduction of tax under PAYE rules and must be taxed correctly before payment.**
- 11.3. Salary rates shall be agreed by the council, or a duly delegated committee. No changes shall be made to any employee's gross pay, emoluments, or terms and conditions of employment without the prior consent of the council or Policy & Resources Committee
- 11.4. Payment of salaries shall be made, after deduction of tax, national insurance, pension contributions and any similar statutory or discretionary deductions, on the dates stipulated in employment contracts.

11.5. Deductions from salary shall be paid to the relevant bodies within the required timescales, provided that each payment is reported, as set out in these regulations above.

11.6. Each payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a payroll control account or other separate confidential record, with the total of such payments each calendar month reported in the cashbook. Payroll reports will be reviewed by a Committee or Council to ensure that the correct payments have been made.

11.7. Any termination payments shall be supported by a report to the council, setting out a clear business case. Termination payments shall only be authorised by the full council.

11.8. Before employing interim staff, the council must consider a full business case.

12. Loans and investments

12.1. Any application for Government approval to borrow money and subsequent arrangements for a loan must be authorised by the council and recorded in the minutes. All borrowing shall be in the name of the council, after obtaining any necessary approval.

12.2. Any financial arrangement which does not require formal borrowing approval from the Secretary of State (such as Hire Purchase, Leasing of tangible assets or loans to be repaid within the financial year) must be authorised by the council, following a written report on the value for money of the proposed transaction.

12.3. The council shall consider the requirement for an Investment Strategy and Policy in accordance with Statutory Guidance on Local Government Investments, which must be written in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.

12.4. All investment of money under the control of the council shall be in the name of the council.

12.5. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.

12.6. Payments in respect of short term or long-term investments, including transfers between bank accounts held in the same bank, shall be made in accordance with these regulations.

13. Income

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

13.2. The council will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process, following a report of the Clerk. The Finance Officer shall be responsible for the collection of all amounts due to the council.

13.3. Any sums found to be irrecoverable and any bad debts shall be reported to the council by the RFO or Finance Officer and may be written off in the year. The council's approval shall be shown in the accounting records.

13.4. All sums received on behalf of the council shall be deposited intact with the council's bankers, with such frequency as the RFO considers necessary. The origin of each receipt shall clearly be recorded on the paying-in slip or other record.

13.5. Personal cheques shall not be cashed out of money held on behalf of the council.

13.6. The RFO shall ensure that VAT is correctly recorded in the council's accounting software and that any VAT Return required is submitted from the software by the due date.

13.7. Any income that 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.

14. Payments under contracts for building or other construction works

14.1. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments, which shall be made within the time specified in the contract based on signed certificates from the architect or other consultant engaged to supervise the works.

14.2. Any variation of, addition to or omission from a contract must be authorised by the Clerk to the contractor in writing, with the council being informed where the final cost is likely to exceed the contract sum by 5% or more, or likely to exceed the budget available.

15. Stores and equipment

15.1. The officer in charge of each section (Assistant Clerk, Facilities Officer, Park-Keeper) shall be responsible for the care and custody of stores and equipment in that section.

15.2. 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.

15.3. Stocks shall be kept at the levels consistent with operational requirements.

16. Assets, properties and estates

16.1. The Clerk shall make arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the council.

16.2. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date, with a record of all properties held by the council, their 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.

16.3. 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.

16.4. No interest in land 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. In each case a written report 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 where required by law).

16.5. 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, except where the estimated value of any one item does not exceed £52000. In each case a written report shall be provided to council with a full business case.

17. Insurance

17.1. The RFO shall keep a record of all insurances effected by the council and the property and risks covered, reviewing these annually before the renewal date in conjunction with the council's review of risk management.

17.2. The Clerk shall give prompt notification to the RFO of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.

17.3. The RFO shall be notified of any loss, liability, damage or event likely to lead to a claim, and shall report these to the council or relevant committee at the next available meeting. The RFO shall negotiate all claims on the council's insurers.

17.4. 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 by the council, or Policy & Resources Committee.

18. Charities

18.1. 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.

19. Suspension and revision of Financial Regulations

19.1. The council shall review these Financial Regulations annually and following any change of Clerk or RFO. The Clerk shall monitor changes in legislation or proper practices and advise the council of any need to amend these Financial Regulations.

19.2. The council may, by resolution 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 presented to all members. Suspension does not disapply any legislation or permit the council to act unlawfully.

19.3. The council may temporarily amend these Financial Regulations by a duly notified resolution, to cope with periods of absence, local government reorganisation, national restrictions or other exceptional circumstances.

Appendix 1 - Tender process

- 1) Any 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.
- 2) The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post, unless an electronic tendering process has been agreed by the council.
- 3) Where a postal process is used, 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. 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.
- 4) Where an electronic tendering process is used, the council shall use a specific email address that will be monitored to ensure that nobody accesses any tender before the expiry of the deadline for submission.
- 5) Any invitation to tender issued under this regulation shall be subject to Standing Orders and shall refer to the terms of the Bribery Act 2010.
- 6) Where 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, 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.



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 .

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 Measurers	Review/Assess/Revise
All personnel	Health & Safety Matters	M	M	Health & Safety policy in place, annual review. Annual risk assessments - undertaken/amended as needed Regular training and reminders	Maintain existing procedures.
Allotments	Error through inadequate record keeping or checks when managed by others Error in record keeping by Council staff	M L	H M	Possibility of claim by those affected Software purchase to minimise potential for error Entries	Council taking responsibility for 3 allotment sites in September 2026
Annual Return	Inability of software provider 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.
Approved Contractor Scheme	Not achieving value for money. Poor workmanship	M	M	Spend without prior estimate limited to £500 per allocated job. Work checked by member of staff on completion.	New initiative commencing in 2026. Review after 12 months to establish any further risks/controls required.
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. Daily and weekly checks of play equipment by in-house RosPA trained inspector Insurance policy reviewed annually. Weekly checks conducted for remote locations	Maintain existing procedures
Assets	Inadequate security of buildings, equipment etc	H	M	Buildings secured outside working hours. Monitored intruder alarms at Town Hall, Parks Office and Workshop. Staff vigilance. Adequate lighting Regular liaison with Police	Maintain existing procedures.
Assets	Inadequate maintenance of buildings etc	L	L	Planned maintenance programme. Property and Parks Budget. Planned checking schedule.	Maintain existing procedures

					Property and parks Committee to review budget annually. Inspection of assets by Councillors/Committees as deemed necessary	
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 Financial Regulations lay down procedures.	Check to include check of budget balance on Rialtas at the beginning of the financial year, to include any rollover of funds
Budget	Inadequate budget preparation leading to inability to fulfil obligations.	L	H		Budget considered by all Committees and Council in December. Budget process commences in August/September with budget workshops for all committees to which all Councillors can attend. Balance sheet and income and expenditure considered by P&R Virements made where necessary.	Maintain existing procedures
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.
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 at least annually	
Card Payment Facility	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 Checks to be undertaken by the Clerk	New facility approved Min Ref 570, 11/01/2021
Cash	Loss of income or unforeseen major expenditure leading to cash flow problems.	L	H		Ensure adequate Reserves, level required reviewed annually including potential risk of loss of significant self-generated income. Ensure adequate insurance cover.	Maintain existing procedures.
Cemetery	Error through inadequate record keeping or checks when managed by others Error in record keeping by Council staff	M	H		Possibility of claim by those affected	Maintain existing procedures
Cheque books	Loss of cheques, fraudulent use.	L	M		Software purchase to minimise potential for error Entries Cheque books kept in safe, no blank cheques signed.	Maintain existing procedures.
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	Maintain existing procedures.

					of staff available, including the Finance Officer 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. Internal audit twice per annum. Unbanked cash locked in safe. Checks by Clerk	
Community Governance Boundary Review	Amendment to the boundary between the Town and Hamlets in May 2027 and addition of a Councillor to the Town Council. Additional assets to be identified (bins, benches, noticeboards). Potential financial implication with regards to precepting arrangements	M	M	M	Communication strategy to be agreed by OTC and OHPC. Precept arrangements to be considered and impact on the budget. Potential for delay in receipt of information from other parties allowing this to be considered in a timely manner. Unknown implications	Regular consideration of progress by council
Councillor Allowances	Non-payment of tax	L	M	M	Mayor/Deputy Mayor only receive allowances issued only against receipts. Councillors can claim expenses for approved travel or other items, payable against receipts. Expenses Policy refers.	Maintain existing procedures
Councillor propriety	Incomplete register of interests/failure to declare interests	M	L	L	Regular reminder to members. Complaints Policy & Procedure	Maintain existing procedures.
Councillor/staff propriety	Breach of confidentiality	M	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	M	H	Regular reminders of Code of Conduct Complaints Policy & Procedure	Maintain existing procedures.
Councillor/Staff breach of GDPR	Breach of regulations	M	M	H	Councillor and Staff training and reminders of policy and procedures which are reviewed regularly	Maintain existing procedures
Debit Card (Lloyds)	Loss of card, fraudulent use	L	M	M	The Clerk and the Finance Officer are the only approved card holders and are the only persons who use the cards. Prior approval of the Chairman or Vice-Chairman of the Policy & Resources Committee, or the Mayor is required for purchase over £700 by the Clerk. The Finance Officers limit is £500 in the absence of the Clerk, up to £700 with the Clerks approval. Spend over this limit with the prior approval of the Chairman or Vice-Chairman of	New card and procedures as Min Ref 380.3, 14/10/19. Card for Finance Officer approved Min Ref 158.5 21/07/2025

					the Policy & Resources Committee, or the Mayor is required.	
Election Costs	Inability to meet costs. Increase in costs due to English Devolution and Local Government Reorganisation	L	L	L	Provision made in budget annually. Considered within the budgeting process	Maintain existing procedures
Electronic Records	Loss of data through system error or theft.	L	L	H	SharePoint system implemented and online backups through AME Solutions 'Air-gapped' weekly backups Back-up held on and off site	Maintain existing procedures
Financial controls and records	Inadequate records leading to financial irregularities.	L	L	M	Financial Regulations reviewed annually. Internal and External Audit presented to Full Council. Treasury & Investment Policy & Strategy reviewed annually.	Continue to review annually.
Fuel Card	Loss of card. Fraudulent use.	L	L	M	Card in the name of the Council or approved person. Only available for the Park Keeper and Grounds staff 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
Grants	Mismanagement of Grant Aid powers Risk of fraudulent applications, misuse of monies granted to households.	L	L	L	Formal applications only considered by P&R, Terms and Conditions in place as per Grants Policy, budget adhered to. Applications reviewed by P&R Chair, Vice-Chair and Clerk for eligibility prior to consideration by P&R. Recommendation made to Full Council if amount exceeds P&R delegated limit.	Maintain existing procedures.
Insurance	Inadequate or deficient insurance cover. Over-insurance increasing costs unnecessarily.	L	L	M	Annual review of insurance needs with brokers. Annual review of asset values. 5 yearly revaluations of assets (buildings and identified items)	Maintain existing procedures.
Invoicing	Services provided by Council but not charged for	L	L	M	Online booking system commenced April 2023. Printout of bookings from which invoices are issued, a month in advance where possible, by the Finance Officer and filed. Invoice number entered thereon. List of regular invoices to be issued is maintained. Early hastening action taken if required. Clerk undertakes checks.	Maintain existing procedures
Legal	Conduct of council business is ultra vires	M	M	L	Clerk to verify legal position for any new proposal. Legal advice to be sought where required.	Maintain existing procedures

Government English Devolution White Paper and Local Government Review	Unbudgeted costs relating to creation of Unitary Council, disbandment of County and District Councils and the unknown impact on the town council, including potential transfer of assets and services	M	M	Unknown timescale for the changes and potential impact on financial and staffing challenges.	Council to keep abreast of updates and potential risks as they occur
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 signatories sign cheques and initial stub or payment is made by BACS, the setup being carried out by the Clerk or Finance Officer and a Councillor being second authoriser. When urgent payment is required the Clerk or Finance Officer may second authorise a payment – any such transactions are reported to the next appropriate meeting. A monthly audit is carried out by a nominated Councillor.	Maintain existing procedures.
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. Receipts checked by Finance Officer before cash reimbursed. Reconciled by Finance Officer to check for any irregularities Reconciled and audited monthly by a nominated Councillor.	Increased to £100 Minute ref 466.4 15 th November 2021
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 review annually.	Maintain existing procedures.
Precept	Overspend of operational budget and/or inaccurate setting of precept level and realising demands on Precept Government imposition of referendums on town and parish councils limiting the ability of the council to raise its precept by a large enough % to meet its projected expenditure.	L	H	Budget and precept are considered by all Committees and Full Council in December each year. The precept deadline is noted and complied by the Town Clerk. Expenditure against budget considered at all Policy and Resources Committee meetings.	Existing procedures adequate.
Reports and records	Improper and untimely reporting of meetings via the minutes	L	L	Draft minutes of all meetings to be issued to all Councillors as soon as drafted. All minutes to be approved at following committee/ council meeting.	Maintain existing procedures.

					<p>All committee minutes to be ratified at next Full Council meeting.</p> <p>Minutes to be available to press and public at Town Council offices and via the Council website within 5 working days of a meeting.</p> <p>Payroll undertaken internally; primarily by the Finance Officer, or Clerk in their absence.</p> <p>Monthly reconciliations completed for PAYE/NIC, wages control and Pensions by Finance Officer</p> <p>Salary paperwork and reports kept securely</p> <p>Payroll authorisation form checked and signed by Clerk and Mayor</p> <p>Payment instructions signed by two authorised signatories</p> <p>All correspondence filed</p> <p>Staff timesheets completed</p> <p>Excel spreadsheets used to monitor overtime and flexible hours working</p> <p>Internal audit.</p> <p>Software held on single desktop computer. Data backed up but risk of it being lost. Cloud based system being subscribed to September 2025.</p>		<p>Maintain existing procedures.</p> <p>Take opportunities for any available Training.</p>
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				
Software	Loss to data due to software packages being held on one desktop computer	M	M				<p>Consider moving to cloud-based options as they arise – financial software cloud integration planned for May 2026</p>
Staff	Compliance with Employment Law	M	M				Maintain existing procedures
Tenders	Best value not achieved.	L	M				Maintain existing procedures.
Third parties	Risks to third party, property or individuals	L	M				Maintain existing procedures
VAT	Errors in calculation. Payments not made to HMRC.	L	H				Maintain existing procedures.

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

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 January 2022 (Min Ref 659)
Revised by Council May 2022
Revised by Council May 2023

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Okehampton Town Council

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DRAFT Internal Control Statement

Introduction

Okehampton Town Council (the Council) is a local authority funded largely by public money generated through the precept. The Council is responsible for ensuring its financial business is conducted in accordance with the law and proper standards, that public money is safeguarded, properly accounted for, used economically, efficiently and effectively.

In discharging this overall responsibility, the Council is also responsible for ensuring that there is a sound system of internal control which facilitates the effective exercise of the Council's functions and includes arrangements for the management of risk.

The Council is required to review at least annually the effectiveness of its system of financial control. This is informed by the work of the internal auditor and Policy and Resources Committee, who have responsibility for the development and maintenance of the internal audit environment, and also any comments made by the internal and external auditors in their interim and annual reports. These comments and reports, and any actions taken will be reported to Full Council.

The Purpose of the System of Internal Control

The Council's system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure. It cannot provide an absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to policies, aims and objectives, to evaluate the likelihood of those risks being realised, the impact should they be realised, and to manage them effectively and economically.

The system of internal control accords with the practices set out in the most recent version of the Governance and Accountability in Local Councils: A Practitioners' Guide.

The Internal Control Environment

The Council has adopted Financial Regulations which set parameters for the Council's financial operations. The Council has appointed the Town Clerk as the Responsible Financial Officer (RFO) who implements financial systems and controls.

The Council uses Omega Financial software (supported by RBS Software Solutions) to process transactions and monitor performance against budget.

Payroll is undertaken in-house.

Banking services are currently provided by the CCLA, Nationwide, NatWest and Lloyds Banks, with the Lloyds account being the primary current account. The Nationwide and NatWest accounts are in the process of being closed and Units Accounts will be opened during the 2026/27 financial year.

An independent internal audit service is provided by IAC Audit & Consultancy Ltd.

The Council's internal monitoring is undertaken by the Policy and Resources Committee at meetings which are generally held bi-monthly.

Monthly audits of bank reconciliations, petty cash, online BACS payments and those made by debit card are undertaken by a nominated Councillor. The Town Clerk undertakes occasional checks including invoicing, petty cash, parking permit sales and the use of the fuel card.

Any issues raised by the Internal Auditor, nominated Councillor or Clerk are reported to the Council and resolved actions are monitored to ensure that they have been carried out ~~and actioned~~ within agreed timescales. Additionally, the Council seeks and receives appropriate property, legal, insurance and health and safety advice as appropriate to manage risk.

Use of gov.uk Domains: In accordance with the Governance and Accountability recommendations the council has adopted gov.uk domains for the website and council email addresses. This measure enhances security and reinforces public trust in official communications.

Publication of Internal Audit Reports: The council publishes its full internal audit reports on the council website alongside the Annual Governance and Accountability Return (AGAR) which promotes transparency and accountability to the community.

The Council is responsible for:

- Establishing and monitoring the achievements of the authority's objectives
- The facilitation of policy and decision making
- Ensuring compliance with established policies, procedures, laws and regulations
- Identification and management of risk
- Ensuring that best value and value for money are achieved in all purchases
- Ensuring all committees receive regular and up to date reports on financial activities under their direction
- Ensuring performance is regularly monitored against financial and operational budgets
- Control and reports on the financial management of the Council

Review of Effectiveness

The Council through the RFO has responsibility for conducting a review of the effectiveness of the system of internal control and the internal audit process. This will be reviewed at least annually by the council.

The review of the effectiveness of the system of internal control is monitored by:

- The work of Officers within the Council reporting to the RFO
- The Town Clerk is the Council's RFO who acts as the Council's legal advisor and administrator. The Town Clerk is responsible for administering the Council's finances, for advising on compliance with laws and regulations which the Council is subject to, and for managing risks. The Town Clerk also provides advice to help the Council ensure that its procedures, control systems and policies are adhered to.
- Those elected members of the Policy and Resources Committee have particular responsibilities within this area. The committee generally meets on a bi-monthly basis. Members of the committee monitor financial systems and procedures, budgetary control and carry out regular reviews of financial matters. Minutes of the committee meetings are circulated to all members of the Council and are accepted by Full Council at meetings. ~~All minutes are uploaded to the website.~~
- A Councillor is nominated annually at a meeting of the full Council to undertake monthly checks of BACS payments, petty cash, bank reconciliations and debit card spend.
- The work of the Internal Auditor, an independent person specialising in local council matters, reports to the Council on the adequacy of its records, procedures, systems, internal control and risk management twice yearly,
- External Auditors in their annual report.

Any concerns about the effectiveness of the system of internal control are investigated, reviewed and action taken as appropriate.

Summary

Okehampton Town Council strives for continuous improvement of the systems, processes and procedures designed for internal control. The Town Council continues to address weaknesses and minor issues raised in accordance with Governance and Accountability in Local Councils.

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Play areas covered by this policy:

- Simmons Park
- Parklands
- Skatepark Complex

Purpose of this Policy:

The purpose of this policy is to ensure all play facilities provided by Okehampton Town Council are fit for use, inclusive, well maintained and supportive of children's development. This policy has been developed for the provision, maintenance and development of play areas owned and managed by Okehampton Town Council.

The United Nations convention of the rights of a child states:

- Play is the highest expression of human development in childhood
- Play is a vital component of growing up
- Play is how children develop skills, physical, social and intellectual
- Play provides children with opportunities to test out themselves and others
- Play gives children opportunities to practice and prepare for the outdoor world
- Children should have full opportunity for play and recreation, and society and public authorities shall endeavour to promote the enjoyment of this right.

Policy Statements: Okehampton Town Council will:

1. Provide where possible, conventional play areas, environmental play areas and community play activities to provide every opportunity to play

Conventional – Traditional play areas with the five modes of play (Appendix I)

Environmental – play area featuring natural elements that feel integrated with the outdoor landscape

Community – provide children the opportunity to practice and hone key skills including social, emotional, cognitive and physical
2. Ensure the play area facilities owned by Okehampton Town Council comply with the appropriate British Standards to minimise the risk of accidents and help provide a safer environment for children to enjoy play.
3. Consider provision of specialist play facilities for the Simmons Park Play area, where possible.
4. Monitor, assess and review design and installation of any new equipment. Investigate and take note of any new research into the safety standards regarding play areas. Accidents in play areas arise from many causes including but not limited to:

- Inappropriate design and layout
 - Incorrectly installed equipment
 - Inadequately installed equipment
 - Lack of age and ability related equipment
 - Lack of supervision
 - Lack of supervision in the fenced play area
 - Aggressive and dangerous use of equipment
 - Misuse of equipment
 - Unsuitable clothing worn
 - Adverse weather conditions
5. Carry out routine weekly inspections as well as a fully documented certified 12-month inspection completed by an independent inspector. Sites will be visually inspected regularly by the nominated persons for superficial defects and faults to equipment in addition to general cleanliness and removal of dangerous objects. The documented inspections will be carried out in accordance with current legislation by trained inspectors.
 6. Monitor safety by keeping a central record of all reported injuries and serious incidents on Okehampton Town Council owned play areas. This information will be taken into account when updating and installing new play equipment.
 7. If a piece of play equipment or safety surface fails a Health and Safety standard or is considered beyond economic repair, it will be cordoned off immediately, removed immediately (as soon as practicably possible) and replaced when possible.
 8. Provide opportunities for informal play including informal sporting play in our park and open spaces.
 9. Will consider undertaking consultations with the general public to take into account their needs when replacing, updating or installing new play equipment or areas. Conventional play areas should aim to have all 5 modes of play available – namely swing, rocker, rotor, agility and slide (Appendix I).
 10. Endeavour to introduce more play provision for children with disabilities as standard. Disabled children should have access to a play environment which allows them the same opportunity for recreation and play as able-bodied children. They should be given the opportunity to mix with able bodied children and where possible have the use of suitable play equipment.
 11. Assist in making parents aware of their responsibility to children and seek their help to provide a safe environment in which they can play. This will be achieved by the provision of literature and signage.
 12. Consider replacement of play equipment with environmentally friendly options by using recycled materials and working with suppliers who are actively looking to reduce their carbon footprint.
 13. Designate all fenced play areas as dog free zones to provide an area that is free from dog faeces as is practicable under part IV of the Environmental Protection Act 1990 or other appropriate powers (see Appendix II)
 14. Maintain a register for each of the play areas which contains:
 - A copy of this policy

- A site plan
- Full equipment details
- Documentation of ownership of the site
- Inspection, maintenance and any future development plans
- Details of reported accidents and serious incidents

Summary:

This play policy is designed to take account of all statutory requirements in addition to this the Council's commitment to provide safe formal play areas and environmental play opportunities within the confines of its budget and facilities.

Okehampton Town Council understands and acknowledges the need to:

- Consult and liaise where possible before purchasing any new play equipment thereby ensuring the type of equipment will be enjoyed by and put to its maximum potential use
- Educate parents/guardians to be aware of their responsibility in play areas
- Provide play equipment for disabled children and bear this in mind when considering the purchase of new play equipment
- Install signs in prominent positions stating that fenced play areas are dog free zones
- Update or replace old and defective equipment
- Recognise the expected life of existing equipment
- Maintain a site register and ensure it is kept up to date
- Ensure inspections are carried out as set out in policy statement no. 4
- **Retain an Earmarked Reserve for replacement of equipment**

Appendix I: Visual Examples of 5-Modes of Play Equipment

Swing:

A classic piece of playground equipment that helps develop balance and coordination while offering fun and relaxation



Agility:

Agility equipment includes climbing frames, nets and obstacle structures that challenge physical strength and coordination



Rocker:

Rocker equipment allows children to enjoy a rocking motion, often designed for multiple users to promote social interaction



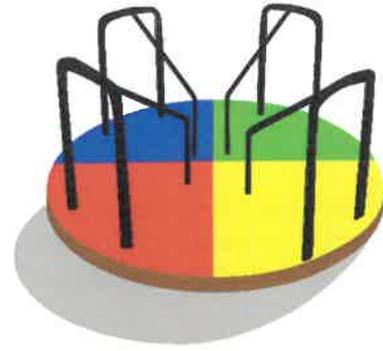
Slide:

Slides come in various forms – straight, spiral, tunnel – and are essential for fun and physical development



Rotor:

Rotors include merry-go-rounds and spinning platforms that help children develop balance and spatial awareness.



Appendix II: Environmental Protection Act 1990 Part IV:

Part IV of the Environmental Protection Act 1990 outlines the responsibilities of local authorities in maintaining public cleanliness and managing litter, including dog fouling. It designates principal litter authorities such as county, district, and borough councils, and defines 'relevant land' as areas accessible to the public under the control of these authorities.

Under Section 87, it is an offence to throw down, drop, or otherwise deposit litter (including dog faeces) in public places and leave it. This applies to any area open to the air and accessible to the public, including parks and highways.

Local authorities are empowered to enforce these provisions through Dog Control Orders, which may include:

- Fouling of Land by Dogs Order: Offence of failing to remove dog faeces.
- Dog on Lead Order: Requirement to keep dogs on leads.
- Dog Exclusion Order: Prohibition of dogs from designated areas.
- Specified Maximum Order: Limiting the number of dogs per handler.

Penalties for offences include fines up to £1000 in Magistrates Court or Fixed Penalty Notices typically set at £75. These measures aim to reduce health risks such as toxocariasis and maintain clean, safe environments for public use.

Okehampton Town Council designates all fenced play areas as dog-free zones under this legislation to ensure children have access to clean and safe recreational spaces.



Okehampton Town Council

Okehampton Town Council

Treasury & Investment Policy and Strategy

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1. Policy Background

- 1.1 Okehampton Town Council's treasury and investment policy and its associated strategy are conducted in accordance with:
- i) The Local Government Act 2003 (the Act) and supporting regulations. This requires the Council to prepare an Annual Investment Strategy which sets out the Council's policies for managing its investments and for giving priority to the security and liquidity of those investments.
 - ii) The statutory guidance on local government investments (issued subsequent to the Act) which requires the production of an Annual Investment Strategy and gives guidance on how this should be completed.
- 1.2 It is uncommon for a town council to hold investments other than in the form of easily accessible bank deposits or other short-term savings accounts. These are often used to maximise income from cash balances during the financial year.
- 1.3 The legislation and associated guidance is optional for parish councils where investments are not expected to exceed £100,000 and no action is required below £10,000. However, for Councils where the sums involved exceed £100,000, the guidance is mandatory.

2. Definitions

- 2.1 Investments – all investments of more than 12 months in duration. This is treated as capital and all sums involved must be used for capital expenditure when the investment period ends.
- 2.2 Treasury – all cash deposits held in bank accounts which includes bonds of up to 12 months in duration.

3. Policy Objectives

- 3.1 The overriding policy objectives are:
- i) To invest prudently to ensure the security of the principal sums.
 - ii) To maintain liquidity in the portfolio to meet the council's spending plans.
 - iii) To mitigate risk.
 - iv) To seek the optimum returns available whilst remaining consistent with the proper levels of security and liquidity.

4. Investment Policy

- 4.1 The Council will not hold funds other than in bank accounts or deposit bonds of 12 months or less in duration.
- 4.2 No investments will be made in stocks and shares

5. Treasury Policy

- 5.1 The Council will hold **all** its funds as cash deposits in banks accounts or bonds or with CCLA Public Sector Deposit Fund
- 5.2 A business account will be maintained with sufficient funds for day-to-day transactions and to receive the precept and business income.
- 5.3 The maximum of the council's cash deposits which may be held with one institution must not exceed 60%. Any exception to this limit must be approved by Full Council.
- 5.4 Full Council approval is required if a deposit is with an institution with which the council does not already hold an account. The RFO has delegated authority to deposit funds with any of the council's existing bankers and report this back to the council.
- 5.5 A procedure for making a deposit can be found in Appendix A

Appendix A

Procedure for Deposits

1. RFO to identify an appropriate deposit account or short-term bond with a financial institution that fits with the council's treasury policy. Any bonds should be capital sum guaranteed.
2. Approval of full council is sought if the deposit is with a financial institution not currently used by the council.
3. The RFO actions the opening of the account and the setting up of the bank mandate for council members to sign in accordance with the financial regulations
4. The RFO actions the deposit/transfer of funds
5. The transfer/deposit is reported to the council
6. At the end of the fixed term the RFO has delegated authority to move the funds into another bond with the same financial institution or with another of the council's bankers.

Procedure for Bank Transfers

1. Delegated authority is given to the RFO to make transfers between the accounts of the same bank without prior approval of the council.
2. Transfers between banks will follow normal payment procedure as detailed in the financial regulations
3. Details of all transfers to be provided to the council with the monthly finance report.

Investment Strategy

In accordance with Section 15 (1) of the 2003 Act the Council will have regard to such guidance as the Department of Communities and Local Government (CLG) may issue on behalf of the Secretary of State.

Carry out an annual cash flow forecast to ascertain expenditure commitments for the coming year.

On the basis of the cash flow forecasts, to invest only in:

- a) Specified Investment
- b) Non-specified Investment will be considered for projects or schemes that are deemed to be of low risk
- c) Bodies with high credit ratings with recognised credit agencies.

At the end of the financial year the Responsible Financial Officer will prepare a report on investment activity to the Policy and Resources Committee.

The Ministry of Housing, Communities and Local Government maintains that the borrowing of monies purely to invest, or lend and make a return, is unlawful and this Council will not engage in such activity.

The Tamar Energy Community shares purchased in August 2020 will be reviewed annually by the Policy & Resources Committee.

The Strategy will be reviewed annually. The Council reserves the right to make variations to the Strategy at any time, subject to the approval of the full Council.

The Policy and Resources Committee has the delegated authority to consider and make investments in accordance with the Investment Strategy and the Treasury and Investment Policy. These investments will be reported to Full Council.



Okehampton Town Council

Okehampton Town Council

DRAFT Tree Policy Statement (Planning Committee)

In consultation with WDBC's Tree Officer the following statement in relation to planning applications for trees has been approved:

Each case will be considered separately on individual circumstances. However, the Planning Committee is likely to object to the felling of purposefully protected trees or those afforded A or B classification within a tree report in accordance with BS5837 Trees in Relation to Design, Demolition & Construction unless it is agreed that the mitigation strategy detailed within Policy DEV28¹ of the Plymouth & South West Devon Joint Local Plan (JLP) Supplementary Planning Guidance can be applied.

JLP – Policy DEV28, Trees, woodlands and hedgerows

Development that would result in the loss or deterioration of the quality of:

- Ancient woodland, aged or veteran trees or impact on their immediate surroundings
- Other woodlands or high amenity trees including protected trees
- Important hedgerows including Devon hedgebanks;

will not be permitted unless the need for, and benefits of, the development in that location clearly outweigh the loss and this can be demonstrated.

Development should be designed so as to avoid the loss or deterioration of woodlands, trees or hedgerows. If the loss of trees, woodlands or hedgerows cannot be avoided, new native and locally appropriate trees and hedgerows will be secured as mitigation to ensure they contribute a 'net gain'. Mitigation should be delivered on site, but if this is not achievable, offsite compensation will be required to provide a net gain in canopy cover in line with local standards.

Exception will be considered if the tree/s are proven to be dangerous, affecting a significant engineered structure or that the proposed works are considered to be in the interests of good arboricultural management.'

Definitions:

Purposefully protected – Self set trees, those that grow without being intentionally planted, that have been caught up in a blanket area TPO that it would be inappropriate to keep; ie there is not enough room for them to grow without affecting the structure of a property.

A or B classification – An overview of the condition of the tree in a planning context. British Standard (BS) reports can only be prepared by competent professionals.

A + B tree conditions are good

C + U classified trees would generally be allowed to be felled

¹ <https://democracy.plymouth.gov.uk/documents/s99427/Joint%20Local%20Plan%20SPD.pdf>

Okehampton Youth Council **DRAFT** Health and Safety Policy



Policy Statement

Adults working with Okehampton Youth Council (OYC) have a duty to protect all members and to keep them informed about all health and safety issues.

All adults/members have a responsibility to look after themselves and others.

It is therefore the policy of OYC to do all that is reasonably practicable to prevent personal injury and damage to property and to protect adults and members from foreseeable hazards.

Adults working with OYC will take all reasonable measures to:-

- Provide and maintain safe and healthy working conditions taking into account statutory requirements.
- Ensure adequate insurance through both Public Liability and Employer's Liability policies.
- Undertake training and information to enable them to perform their work safely and efficiently.
- Make available as required necessary safety devices and protective equipment and supervise their use.
- Maintain a constant and continuing interest in health and safety matters applicable to OYTC activities.

Adults working with OYC will ensure that premises at which they might meet conform to all health and safety regulations including: Fire Authority, Environmental Health, Building Control and European Legislation. Any appropriate Licences shall be sought from the Licencing Authority should this be necessary.

Adults working with OYC have a duty to co-operate in the operation of this policy by:-

- Working safely and efficiently.
- Providing, if applicable, protective equipment to meet statutory requirements.
- Reporting all incidents or practices that may have led to an accident, injury or damages.
- Assisting in the investigation of accidents with the objective of introducing measures to prevent a reoccurrence.

Adults working with OYC shall be provided with training on health and safety as necessary.

Health and Safety Policy

- All adults working with OYC are expected to respect the property belonging to the group and each other.
- All adults working with OYC will ensure that all equipment is handled correctly and report any broken or damaged equipment to the responsible person.
- Youth Councillors will be supervised at all times.
- Adults working with OYC will encourage members to leave the places where they have been running activities promote a tidy, clean and healthy environment.
- All accidents will be dealt with promptly by reporting immediately to the adult in charge and an accident report form completed. If required medical assistance or advice will be sought.
- Parents/carers will be informed immediately of any accident/injury/illness which has occurred.
- Adults working with OYC will ensure they are aware of any member illnesses and medical conditions that needs special attention.
- Adults working with OYC should take all reasonable precautions to ensure health and safety of themselves and the membership.
- All activities undertaken by OYC will be thoroughly risk assessed and a first aid kit will be accessible at all times.