

**St Cleer Parish Council**

**Minutes of a Meeting of the Finance and General Purposes Committee on 12<sup>th</sup> February 2020, held at Council Sports Pavilion, Hockings House, St Cleer.**

Penelope Andrews, Councillor		
Martin Brunt, Councillor		
Sue Harbord, Councillor	Chair of Council	In attendance
Suzanne Horsfield, Councillor		
Jonathan Prinn, Councillor	FGPC Committee	In attendance
Clive Sargeant, Councillor		
Brian Seage, Councillor	Chair, FGPC Committee	Apology Accepted
Brian Smith, Councillor	Vice Chair, FGPC Committee	In attendance
Tony Turton, Councillor		
Chris Ullman, Councillor		
Derris Watson, Councillor		
Andy Webb, Councillor	Vice Chair of Council	
Martin Eddy, Cornwall Councillor	St Cleer, St Neot and Warleggan	
Roni Jones	Clerk In attendance	RJ
Members of the Public		0

1	<p><b>Apologies for Absence</b></p> <p>Apologies were received and accepted as above</p>	
2	<p><b>Members declarations</b></p> <ul style="list-style-type: none"> <li>a. Disclosable pecuniary interests</li> <li>b. Non-registrable interests</li> <li>c. Declarations of gifts</li> <li>d. Applications for dispensations</li> </ul> <p>None</p>	
3	<p><b>Minutes of Previous meeting</b></p> <p>Minutes of the previous meeting 13.11.2019 were discussed. These were Proposed by JP; Seconded by BSm motion Carried</p> <p>The Minutes were duly signed</p>	
4	<p><b>Matters Arising</b></p> <ul style="list-style-type: none"> <li>• Due Diligence audit plan (last undertaken at Fred)</li> </ul> <p>It was agreed to merge this audit and those noted in item 6 be combined and BSm proposed and JP seconded that BSm be asked to undertake this. Carried</p>	
5	<p><b>Standing Items</b></p> <ul style="list-style-type: none"> <li>• Business Plan review</li> <li>• Risk Register</li> <li>• Transparency Code</li> <li>• Workplan review</li> </ul> <p>All of these items were reviewed and various changes made. The revised documents are appended and will be referred to Parish for Annual Agreement 26.2.20</p>	

6	<p><b>AGAR Prep</b></p> <ul style="list-style-type: none"> <li>Appoint internal auditor</li> </ul> <p>BSm proposed and SH seconded a continuance in the internal audit arrangements for this financial year. Carried</p> <ul style="list-style-type: none"> <li>Review questions / declarations – not yet received</li> <li>Compliance of Councillors Audit – see 4 above</li> <li>Plan Deep Dive– see 4 above</li> </ul>	
7	<p><b>Insurance Renewal</b></p> <ul style="list-style-type: none"> <li>Asset Register / Insurance level / Addition of Cyber Insurance Cover</li> </ul> <p>With the inclusion of the Stocks at a value of £1 the asset register was agreed and in keeping with the insurance quote in hand.</p> <p>The matter of Cyber Security was discussed in detail and given the cover, cost and benefits (ie AVAST virus guard) it was agreed to propose at Parish that this been purchased from Came and Co as per their quote.</p>	

8	<p><b>Review of Financial Regulations and Standing Orders</b></p> <ul style="list-style-type: none"> <li>TOR for Estates and FGPC to attend to planning to cover the August and December breaks; The following clarification was made Consider planning applications received prior to the meeting and respond to the planning authority on behalf of the council; specifically, in September and January and at any other point in the year for the reasons of exigence.</li> <li>Additions to the Pre-authorized Spending List The revised document is appended and will be referred to Parish for Annual Agreement 26.2.20</li> </ul>																			
9	<p><b>Financial Report</b></p> <ul style="list-style-type: none"> <li>YTD analysis</li> </ul> <p>This is month 10 so the spend ought to be 83.34% and we are at 88.8% - 5% variance which was considered acceptable. Balances are as follows:</p> <table data-bbox="199 1435 1157 1579"> <tr> <td>215</td> <td>HSBC Deposit Account</td> <td>64,204.56</td> </tr> <tr> <td>220</td> <td>Unity Bank</td> <td>1,726.77</td> </tr> <tr> <td>225</td> <td>Unity Bank Deposit</td> <td>40,445.06</td> </tr> <tr> <td colspan="2">Total</td> <td>£106,376.39</td> </tr> <tr> <td colspan="2">EMR</td> <td>£ 75,354.43</td> </tr> <tr> <td colspan="2">Cash reserves</td> <td>£ 31,021.96 (which is essentially our prudent reserve)</td> </tr> </table> <ul style="list-style-type: none"> <li>EMR – The revised document is appended and will be referred to Parish for Annual Agreement 26.2.20</li> <li>S137 Notifications - none</li> <li>Any budget requests from Community Engagement and Estates to add to the business plan – Meeting 19.2.2020. SH noted that a partnership with the Memorial Hall in relation to CCTV coverage of Horizon was to be raised (costed) next week</li> </ul>	215	HSBC Deposit Account	64,204.56	220	Unity Bank	1,726.77	225	Unity Bank Deposit	40,445.06	Total		£106,376.39	EMR		£ 75,354.43	Cash reserves		£ 31,021.96 (which is essentially our prudent reserve)	
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End

## EMR Changes to be ratified at Parish

Account	Opening Balance	2019/2020 budget	Used	11.2.20	March Expected	Budget Adjustment	New EMR
320 EMR - Pavilion	£ 4,000.00	£ 1,000.00	£ 1,730.57	£ 3,269.43	£ 3,269.43	-£ 3,269.43	£ -
321 EMR - Skatepark	£ 22,000.00	£ 5,050.00	£ 1,461.12	£ 23,461.12	£ 23,461.12	£ 1,538.88	£ 25,000.00
322 EMR - MUGA	£ 8,000.00	£ 500.00	£ 300.00	£ 8,200.00	£ 8,200.00	£ 1,750.00	£ 9,950.00
324 EMR - Stand & Dugouts	£ 1,000.00		£ 1,000.00	£ -	£ -		
325 EMR - Pavilion Internal Equip.	£ 2,000.00	£ 500.00		£ 2,500.00	£ 2,500.00	-£ 2,500.00	£ -
326 EMR - CCTV	£ 250.00	£ 2,250.00		£ 2,500.00	£ 2,500.00		£ 2,500.00
327 EMR - External Equipment	£ 5,000.00		£ 4,500.00	£ 500.00	£ 500.00		£ 500.00
328 EMR - Play Equipment	£ 4,000.00	£ 4,000.00		£ 8,000.00	£ 8,000.00	£ 1,000.00	£ 9,000.00
329 EMR - Millennium Garden	£ 1,000.00	£ 250.00		£ 1,250.00	£ 1,250.00	-£ 500.00	£ 750.00
330 EMR - Toilets	£ 3,000.00	£ 1,000.00	£ 4,000.00	£ -	£ -		£ -
331 EMR - Allotments	£ 2,000.00	£ 500.00		£ 2,500.00	£ 2,500.00		£ 2,500.00
332 EMR - Pavilion Car Park	£ 6,000.00			£ 6,000.00	£ 6,000.00	-£ 1,000.00	£ 5,000.00
333 EMR - Bus Shelters	£ 1,000.00			£ 1,000.00	£ 1,000.00		£ 1,000.00
334 EMR - Benches	£ 2,000.00	£ 1,500.00	£ 3,500.00	£ -	£ -		£ -
335 EMR - Notice Boards	£ 500.00	£ 50.00		£ 550.00	£ 550.00	£ 450.00	£ 1,000.00
336 EMR - Office Equipment		£ 250.00		£ 250.00	£ 250.00		£ 250.00
337 EMR - Village Car Park		£ 1,000.00		£ 1,000.00	£ 1,000.00	£ 500.00	£ 1,500.00
338 EMR - Battles Over Celebration					£ -		
339 EMR - NDP	£ 1,977.66		£ 1,977.66	£ -	£ -		
340 EMR - Prudent Reserve		£ 8,404.43		£ 8,404.43	£ 8,404.43		£ 8,404.43
341 EMR - Outdoor Gym		£ 1,000.00		£ 1,000.00	£ 1,000.00	£ 500.00	£ 1,500.00
342 EMR - Pitches		£ 3,000.00	£ 1,860.00	£ 1,140.00	£ -		£ -
EMR Locum Reserve							£ -
Defibrillators						£ 2,500.00	£ 2,500.00
Election Reserve						£ 2,500.00	£ 2,500.00
Speed Camera						£ 1,500.00	£ 1,500.00
Worplan as yet unfunded							
Reforestation							
Rewilding Bus Shelters							
<b>TOTALS</b>	<b>£ 63,727.66</b>	<b>£ 30,254.43</b>	<b>£ 20,329.35</b>	<b>£ 71,524.98</b>	<b>£ 70,384.98</b>	<b>£ 4,969.45</b>	<b>£ 75,354.43</b>

320/325 mixed

## Clerk Workplan for Information



## ST CLEER PARISH COUNCIL - ASSET REGISTER 2019-2020

Date	Item	Location	2018-2019 Value	2019-2020	Category
1.4.87	Sportaground	Hockings House	£1.00	£1.00	0
1.4.92	Horizon Play Area	R / O Penhale Close	£1.00	£1.00	0
1.8.09	Land	Bakers Hill Tremar	£1.00	£1.00	0
23.7.03	Land	Tremar Lane	£1.00	£1.00	0
30.11.02	Land	Trethevy	£1.00	£1.00	0
	Car Park	Well Lane	£1.00	£1.00	0
1.4.06	Toilets	Well Lane	£26,840.00	£26,840.00	1
1.6.90	Pavilion	Sportaground	£259,993.00	£259,993.00	1
17.12.97	Football stand	Sportaground	£3,633.00	£0.00	1
1.12.11	Computer Equipment and Printer	Pavilion	£50.00	£0.00	2
11.4.18	Computer	Clerk's Possession	£669.91	£669.91	2
27.7.18	Safe	Pavilion	£1.00	£1.00	2
31.7.18	Printer	Clerk's Possession	£155.28	£155.28	2
15.7.18	Local Council Administration Book	Sportaground	£73.60	£73.60	2
13.11.19	Local Council Administration Book	Clerk's Possession	£0.00	£151.49	2
20.11.02	Millenium Coins	Pavilion	£585.00	£585.00	3
26.11.03	Cooker	Pavilion	£401.00	£401.00	3
26.11.03	Fridge	Pavilion	£107.00	£107.00	3
27.6.18	Defibrillator	Sportaground	£2,160.00	£2,160.00	3
31.10.15	CCTV	Pavilion	£1,130.00	£1,130.00	3
31.12.15	Vacuum cleaner	Pavilion	£57.00	£57.00	3
31.5.15	Tables and Trolley	Pavilion	£795.00	£795.00	3
19.3.18	Boiler	Pavilion	£2,500.00	£2,500.00	3
21.11.18	Table	Pavilion	£142.86	£142.86	3
2.10.19	Trophy Cabinet	Pavilion	£0.00	£80.00	3
1.10.18	Outside Gym Equipment	Sportaground	£11,889.44	£11,889.44	4
25.10.00	Notice Boards 5	Various	£1,842.00	£1,842.00	4
27.7.18	Outside Gym	Sportaground	£4,196.00	£4,196.00	4
30.11.02	Interpretation Board	Trethevy	£1,403.00	£1,403.00	4
14.10.19	Grit bins	Pukator Lane / Tremar Lane	£0.00	£132.36	4
14.11.18	Grit bins	Various	£358.38	£179.19	4
1.4.75	Bus shelter	Darke	£470.00	£470.00	5
1.4.75	Bus shelter	Commonmoor	£492.00	£492.00	5
1.4.98	Bus shelter	War Memorial, Well Lane	£3,043.00	£3,043.00	5
1.5.87	Seats	Various	£1,417.00	£0.00	5
1.6.85	Bus shelter	Phillips Hill	£3,560.00	£3,560.00	5
20.10.03	Bus shelter	Higher TremarCoombe	£1,537.00	£1,537.00	5
24.8.05	Bus shelter	Well Lane	£1,377.00	£1,377.00	5
27.6.18	Benches	Pavilion	£598.80	£598.80	5
27.6.18	Seat	Sportaground	£351.00	£351.00	5
29.8.02	Bus shelter	Verland Close	£1,445.00	£1,445.00	5
29.8.02	Bus shelter	Sportaground	£1,445.00	£1,445.00	5
29.8.02	Bus shelter	Crows Nest	£1,445.00	£1,445.00	5
26.9.18	Phone Box	St Cleer	£1.00	£1.00	5
14.10.19	Benches 6	Various	£0.00	£2,649.24	5
31.10.09	Fencing and Gate	Pavilion	£3,341.00	£3,341.00	6
26.11.03	MUGA	Fencing, lights, goal posts	£25,000.00	£25,000.00	6
15.5.13	ALLROAD Mower	Sportaground	£283.00	£283.00	7
15.5.13	KUBOTA	Sportaground	£8,910.00	£0.00	7
24.7.13	Brushcutter	Sportaground	£497.00	£497.00	7
3.8.16	EPCO Strimmers	Pavilion	£608.00	£608.00	7
30.11.15	Pressure Washer	Pavilion	£199.00	£199.00	7
28.2.20	Splitter	Sportaground	£0.00	£1,890.00	7
1.9.16	Play Equipment / Fencing	Horizon Play Area	£110,842.47	£110,842.47	8
10.9.12	Skatepark Shelter	Sportaground	£3,818.00	£3,818.00	9
22.6.05	Skatepark Equip	Sportaground	£41,960.00	£0.00	9
26.11.03	MUGA	Sportaground	£1.00	£1.00	9
	Total		£531,629.72	£480,383.62	£51,246.10

Key		Total to Insure		
		2018-2019 Value	2019-2020	Variance
0	Land	£6.00	£6.00	
1	Buildings	£200,466.00	£265,831.00	-£1,631.00
2	Office	£949.77	£1,051.26	
J	General	£7,877.86	£7,957.86	
4	Outside equipment	£19,330.44	£19,641.99	
5	Street Furniture	£17,510.18	£18,121.01	£873.86
6	Gates and Fencing	£28,341.00	£28,341.00	
7	Mowers and Machin	£10,157.00	£3,177.00	-£7,020.00
8	Play equipment	£110,842.47	£110,842.47	
9	Other Sports Surface	£45,779.00	£3,819.00	£41,960.00
		£531,629.72	£480,383.62	-£51,246.10

**ST CLEER PARISH COUNCIL**

**FINANCIAL REGULATIONS**

These Financial Regulations were adopted by the Council at its Meeting held on 27<sup>th</sup> March 2019

A review was conducted on 12 February 2020 by FGPC with some changes recommended to

**Parish Council 26 February 2020**

## 1. GENERAL

- 1.1. These financial regulations govern the conduct of financial management by the council and may only be amended or varied by resolution of the council. Financial regulations are one of the council's three governing policy documents providing procedural guidance for members and officers. Financial regulations must be observed in conjunction with the council's standing orders<sup>1</sup> and any individual financial regulations relating to contracts.
- 1.2. The council is responsible in law for ensuring that its financial management is adequate and effective and that the council has a sound system of internal control which facilitates the effective exercise of the council's functions, including arrangements for the management of risk.
- 1.3. The council's accounting control systems must include measures:
  - for the timely production of accounts;
  - that provide for the safe and efficient safeguarding of public money;
  - to prevent and detect inaccuracy and fraud; and
  - identifying the duties of officers.
- 1.4. These financial regulations demonstrate how the council meets these responsibilities and requirements.
- 1.5. At least once a year, prior to approving the Annual Governance Statement, the council must review the effectiveness of its system of internal control which shall be in accordance with proper practices.
- 1.6. Deliberate or wilful breach of these Regulations by an employee may give rise to disciplinary proceedings.
- 1.7. Members of Council are expected to follow the instructions within these Regulations and not to entice employees to breach them. Failure to follow instructions within these Regulations brings the office of councillor into disrepute.
- 1.8. The Responsible Financial Officer (RFO) holds a statutory office to be appointed by the council. [The Clerk has been appointed as RFO for this council and these regulations will apply accordingly.]
- 1.9. The RFO;
  - acts under the policy direction of the council;
  - administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;
  - determines on behalf of the council its accounting records and accounting control systems;
  - ensures the accounting control systems are observed;
  - maintains the accounting records of the council up to date in accordance with proper practices;
  - assists the council to secure economy, efficiency and effectiveness in the use of its resources; and
  - produces financial management information as required by the council.
- 1.10. The accounting records determined by the RFO shall be sufficient to show and explain the council's transactions and to enable the RFO to ensure that any income and expenditure account and statement of balances, or record of receipts and payments and additional information, as the case may be, or management information prepared for the council from time to time comply with the Accounts and Audit Regulations.
- 1.11. The accounting records determined by the RFO shall in particular contain:
  - entries from day to day of all sums of money received and expended by the council and the matters to which the income and expenditure or receipts and payments account relate;
  - a record of the assets and liabilities of the council; and

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

- wherever relevant, a record of the council's income and expenditure in relation to claims made, or to be made, for any contribution, grant or subsidy.

1.12. The accounting control systems determined by the RFO shall include:

- procedures to ensure that the financial transactions of the council are recorded as soon as reasonably practicable and as accurately and reasonably as possible;
- procedures to enable the prevention and detection of inaccuracies and fraud and the ability to reconstruct any lost records;
- identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions;
- procedures to ensure that uncollectable amounts, including any bad debts are not submitted to the council for approval to be written off except with the approval of the RFO and that the approvals are shown in the accounting records; and
- measures to ensure that risk is properly managed.

1.13. The council is not empowered by these Regulations or otherwise to delegate certain specified decisions. In particular any decision regarding:

- setting the final budget or the precept (council tax requirement);
- approving accounting statements;
- approving an annual governance statement;
- borrowing;
- writing off bad debts;
- declaring eligibility for the General Power of Competence; and
- addressing recommendations in any report from the internal or external auditors,

shall be a matter for the full council only.

1.14. In addition, the council must:

- determine and keep under regular review the bank mandate for all council bank accounts;
- approve any grant or a single commitment in excess of £5,000; and
- in respect of the annual salary for any employee have regard to recommendations about annual salaries of employees made by the relevant committee in accordance with its terms of reference.

1.15. In these financial regulations, references to the Accounts and Audit Regulations or 'the regulations' shall mean the regulations issued under the provisions of section 27 of the Audit Commission Act 1998, or any superseding legislation, and then in force unless otherwise specified.

1.16. In these financial regulations the term 'proper practice' or 'proper practices' shall refer to guidance issued in *Governance and Accountability for Local Councils - a Practitioners' Guide (England)* issued by the Joint Practitioners Advisory Group (JPAG), available from the websites of NALC and the Society for Local Council Clerks (SLCC).

## **2. ACCOUNTING AND AUDIT (INTERNAL AND EXTERNAL)**

2.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations, appropriate guidance and proper practices.

2.2. On a regular basis, at least once in each quarter, and at each financial year end, a member other than the Chairman [or a cheque signatory] shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the council [Finance Committee].



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

### **3. ANNUAL ESTIMATES (BUDGET) AND FORWARD PLANNING**

- 3.1. Each committee shall review its three year forecast of revenue and capital receipts and payments. Having regard to the forecast, it shall thereafter formulate and submit proposals for the following financial year to the FGPC not later than the end of September each year and the final joined up budgets presented by FGPC to Parish in November each year including any proposals for revising the forecast
- 3.2. The RFO must each year, by no later than September prepare detailed estimates of all receipts and payments including the use of reserves and all sources of funding for the following financial year in the form of a budget to be considered by the FGPC committee and the council.

- 3.3. The council shall consider annual budget proposals in relation to the council's three year forecast of revenue and capital receipts and payments including recommendations for the use of reserves and sources of funding and update the forecast accordingly.
- 3.4. The council shall fix the precept (council tax requirement), and relevant basic amount of council tax to be levied for the ensuing financial year not later than by the end of January each year. The RFO shall issue the precept to the billing authority and shall supply each member with a copy of the approved annual budget.
- 3.5. The approved annual budget shall form the basis of financial control for the ensuing year.

#### **4. BUDGETARY CONTROL AND AUTHORITY TO SPEND**

- 4.1. Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by:
  - the council for all items over £5,000;
  - a duly delegated committee of the council for items over £250 £500; or
  - the Clerk, in conjunction with Chairman of Council or Chairman of the FGPC committee, for any items below £250 £500.

Such authority is to be evidenced by a minute or by an authorisation slip duly signed by the Clerk, and where necessary also by the appropriate Chairman.

Contracts may not be disaggregated to avoid controls imposed by these regulations.

- 4.2. No expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure other than by resolution of the council, or duly delegated committee. During the budget year and with the approval of council having considered fully the implications for public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate ('virement').
- 4.3. Unspent provisions in the revenue or capital budgets for completed projects shall not be carried forward to a subsequent year.
- 4.4. The salary budgets are to be reviewed at least annually in October for the following financial year and such review shall be evidenced by a hard copy schedule signed by the Clerk and the Chairman of Council or relevant committee. The RFO will inform committees of any changes impacting on their budget requirement for the coming year in good time.
- 4.5. In cases of extreme risk to the delivery of council services, the clerk may authorise revenue expenditure on behalf of the council which in the clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £500. The Clerk shall report such action to the chairman as soon as possible and to the council as soon as practicable thereafter.
- 4.6. No expenditure shall be authorised in relation to any capital project and no contract entered into or tender accepted involving capital expenditure unless the council is satisfied that the necessary funds are available and the requisite borrowing approval has been obtained.
- 4.7. All capital works shall be administered in accordance with the council's standing orders and financial regulations relating to contracts.
- 4.8. The RFO shall regularly provide the council with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These

statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances. For this purpose “material” shall be in excess of £100 or 15% of the budget.

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

## **5. BANKING ARRANGEMENTS AND AUTHORISATION OF PAYMENTS**

5.1. The council's banking arrangements, including the bank mandate, shall be made by the RFO and approved by the council; banking arrangements may not be delegated to a committee. They shall be regularly reviewed for safety and efficiency. [The council shall seek credit references in respect of members or employees who act as signatories.]

5.2. The RFO shall prepare a schedule of payments requiring authorisation, forming part of the Agenda for the Meeting and, together with the relevant invoices, present the schedule to council or FGPC committee or Estates committee. The council / committee shall review the schedule for compliance and, having satisfied itself shall authorise payment by a resolution of the council [or finance committee].. The approved schedule shall be ruled off and initialled by the Chairman of the Meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of the meeting at which payment was authorised. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of a contract of employment) may be summarised to remove public access to any personal information.

5.3. All invoices for payment shall be examined, verified and certified by the RFO to confirm that the work, goods or services to which each invoice relates has been received, carried out, examined and represents expenditure previously approved by the council.

5.4. The RFO shall examine invoices for arithmetical accuracy and analyse them to the appropriate expenditure heading. The RFO shall take all steps to pay all invoices submitted, and which are in order, at the next available council meeting.

5.5. The Clerk and RFO shall have delegated authority to authorise the payment of items only in the following circumstances:

- a) If a payment is necessary to avoid a charge to interest under the Late Payment of Commercial Debts (Interest) Act 1998, and the due date for payment is before the next scheduled Meeting of council, where the Clerk and RFO certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council [or finance committee];
- b) An expenditure item authorised under 5.6 below (continuing contracts and obligations) provided that a list of such payments shall be submitted to the next appropriate meeting of council or finance committee; or
- c) fund transfers within the councils banking arrangements up to the sum of £10,000, provided that a list of such payments shall be submitted to the next appropriate meeting of the Parish Council

5.6. For each financial year the Clerk and RFO shall draw up a list of due payments which arise on a regular basis as the result of a continuing contract, statutory duty, or obligation (such as but not exclusively) Salaries, PAYE and NI, Superannuation Fund and regular maintenance contracts and the like for which council, or the FGPC may authorise payment for the year provided that the requirements of regulation 4.1 (Budgetary Controls) are adhered to, provided also that a list of such payments shall be submitted to the next appropriate meeting of council – these are outlined in Appendix 1

- 5.7. A record of regular payments made under 5.6 above shall be drawn up and be signed by two members on each and every occasion when payment is authorised - thus controlling the risk of duplicated payments being authorised and / or made.
- 5.8. In respect of grants a duly authorised committee shall approve expenditure within any limits set by council and in accordance with any policy statement approved by council. Any Revenue or Capital Grant in excess of £5,000 shall before payment, be subject to ratification by resolution of the council.
- 5.9. Members are subject to the Code of Conduct that has been adopted by the council and shall comply with the Code and Standing Orders when a decision to authorise or instruct payment is made in respect of a matter in which they have a disclosable pecuniary or other interest, unless a dispensation has been granted.
- 5.10. The council will aim to rotate the duties of members in these Regulations so that onerous duties are shared out as evenly as possible over time.
- 5.11. Any changes in the recorded details of suppliers, such as bank account records, shall be approved in writing by a Member.

## **6. INSTRUCTIONS FOR THE MAKING OF PAYMENTS**

- 6.1. The council will make safe and efficient arrangements for the making of its payments.
- 6.2. Following authorisation under Financial Regulation 5 above, the council, a duly delegated committee or, if so delegated, the Clerk or RFO shall give instruction that a payment shall be made.
- 6.3. All payments shall be made by cheque, BACS or other instructions to the council's bankers, or otherwise, in accordance with a resolution of council [or duly delegated committee].
- 6.4. Cheques or orders for payment drawn on the bank account in accordance with the schedule as presented to council or committee shall be signed by two members of council in accordance with a resolution instructing that payment. A member who is a bank signatory, having a connection by virtue of family or business relationships with the beneficiary of a payment, should not, under normal circumstances, be a signatory to the payment in question.
- 6.5. To indicate agreement of the details shown on the cheque or order for payment with the counterfoil and the invoice or similar documentation, the signatories shall each also initial the cheque counterfoil.
- 6.6. Cheques or orders for payment shall not normally be presented for signature other than at a council or committee meeting (including immediately before or after such a meeting). Any signatures obtained away from such meetings shall be reported to the council at the next convenient meeting.
- 6.7. If thought appropriate by the council, payment for utility supplies (energy, telephone and water) and any National Non-Domestic Rates may be made by variable direct debit provided that the instructions are signed by two members and any payments are reported to council as made. The approval of the use of a variable direct debit shall be renewed by resolution of the council at least every two years. See Appendix 1
- 6.8. If thought appropriate by the council, payment for certain items (principally salaries) may be made by BACS provided that the instructions are signed, or otherwise evidenced by two members are retained and any payments are reported to council as made. The approval of the use of a banker's standing order shall be renewed by resolution of the council at least every two years.

- 6.9. If thought appropriate by the council, payment for certain items may be made by BACS or CHAPS methods provided that the instructions for each payment are signed, or otherwise evidenced, by two authorised bank signatories, are retained and any payments are reported to council as made. The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.
- 6.10. If thought appropriate by the council payment for certain items may be made by internet banking transfer provided evidence is retained showing which members approved the payment.
- 6.11. Where a computer requires use of a personal identification number (PIN) or other password(s), for access to the council's records on that computer, a note shall be made of the PIN and Passwords and shall be handed to and retained by the Chairman of Council in a sealed dated envelope. This envelope may not be opened other than in the presence of two other councillors. After the envelope has been opened, in any circumstances, the PIN and / or passwords shall be changed as soon as practicable. The fact that the sealed envelope has been opened, in whatever circumstances, shall be reported to all members immediately and formally to the next available meeting of the council. This will not be required for a member's personal computer used only for remote authorisation of bank payments.
- 6.12. No employee or councillor shall disclose any PIN or password, relevant to the working of the council or its bank accounts, to any person not authorised in writing by the council or a duly delegated committee.
- 6.13. Regular back-up copies of the records on any computer shall be made and shall be stored securely away from the computer in question, and preferably off site.
- 6.14. The council, and any members using computers for the council's financial business, shall ensure that anti-virus, anti-spyware and firewall software with automatic updates, together with a high level of security, is used.
- 6.15. Where internet banking arrangements are made with any bank, the Clerk shall be appointed as the Service Administrator. The bank mandate approved by the council shall identify a number of councillors who will be authorised to approve transactions on those accounts. The bank mandate will state clearly the amounts of payments that can be instructed by the use of the Service Administrator alone, or by the Service Administrator with a stated number of approvals.
- 6.16. Access to any internet banking accounts will be directly to the access page (which may be saved under "favourites"), and not through a search engine or e-mail link. Remembered or saved passwords facilities must not be used on any computer used for council banking work. Breach of this Regulation will be treated as a very serious matter under these regulations.
- 6.17. Changes to account details for suppliers, which are used for internet banking may only be changed on written hard copy notification by the supplier and supported by hard copy authority for change signed by bank signatories. A programme of regular checks of standing data with suppliers will be followed.
- 6.18. Any Debit Card issued for use will be specifically restricted to the Clerk will also be restricted to a single transaction maximum value of £500 unless authorised by council or finance committee in writing before any order is placed.
7. **6.19.** A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the council [Finance Committee]. Transactions and purchases made will be reported to the [council] [relevant committee] and authority for topping-up shall be at the discretion of the [council] [relevant committee].
8. **6.20.** Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk [and RFO] and shall be subject to automatic payment in full at each month-end. Personal credit or debit cards of members or staff shall not be used under any circumstances.

- 8.1. The council will not maintain any form of cash float. All cash received must be banked intact. Any payments made in cash by the Clerk [or RFO] (for example for postage or minor stationery items) shall be refunded on a regular basis, at least quarterly.

## **9. PAYMENT OF SALARIES**

- 9.1. As an employer, the council shall make arrangements to meet fully the statutory requirements placed on all employers by PAYE and National Insurance legislation. The payment of all salaries shall be made in accordance with payroll records and the rules of PAYE and National Insurance currently operating, and salary rates shall be as agreed by council, or duly delegated committee.
- 9.2. Payment of salaries and payment of deductions from salary such as may be required to be made for tax, national insurance and pension contributions, or similar statutory or discretionary deductions must be made in accordance with the payroll records and on the appropriate dates stipulated in employment contracts, provided that each payment is reported to the next available council meeting, as set out in these regulations above.
- 9.3. No changes shall be made to any employee's pay, emoluments, or terms and conditions of employment without the prior consent of the Council
- 9.4. Each and every payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a separate confidential record (confidential cash book). This confidential record is not open to inspection or review (under the Freedom of Information Act 2000 or otherwise) other than:
- a) by any councillor who can demonstrate a need to know;
  - b) by the internal auditor;
  - c) by the external auditor; or
  - d) by any person authorised under Audit Commission Act 1998, or any superseding legislation.
- 9.5. The total of such payments in each calendar month shall be reported with all other payments as made as may be required under these Financial Regulations, to ensure that only payments due for the period have actually been paid.
- 9.6. An effective system of personal performance management should be maintained for the senior officers.
- 9.7. Any termination payments shall be supported by a clear business case and reported to the council. Termination payments shall only be authorised by council.
- 9.8. Before employing interim staff the council must consider a full business case.

## **10. LOANS AND INVESTMENTS**

- 10.1. All borrowings shall be effected in the name of the council, after obtaining any necessary borrowing approval. Any application for borrowing approval shall be approved by Council as to terms and purpose. The application for borrowing approval, and subsequent arrangements for the loan shall only be approved by full council.
- 10.2. Any financial arrangement which does not require formal borrowing approval from the Secretary of State/Welsh Assembly Government (such as Hire Purchase or Leasing of tangible assets) shall be subject to approval by the full council. In each case a report in writing shall be provided to council in respect of value for money for the proposed transaction.
- 10.3. The council will arrange with the council's banks and investment providers for the sending of a copy of each statement of account to the Chairman of the council at the same time as one is issued to the Clerk or RFO.

- 10.4. All loans and investments shall be negotiated in the name of the council and shall be for a set period in accordance with council policy.
- 10.5. The council shall consider the need for an Investment Strategy and Policy which, if drawn up, shall be in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.
- 10.6. All investments of money under the control of the council shall be in the name of the council.
- 10.7. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.
- 10.8. Payments in respect of short term or long term investments, including transfers between bank accounts held in the same bank, or branch, shall be made in accordance with Regulation 5 (Authorisation of payments) and Regulation 6 (Instructions for payments).

## **11. INCOME**

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

## **12. ORDERS FOR WORK, GOODS AND SERVICES**

- 12.1. Where practicable an official order or letter/email shall be issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained.
- 12.2. Order books shall be controlled by the RFO.

- 12.3. All members and officers are responsible for obtaining value for money at all times. An officer issuing an official order shall ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction, usually by obtaining three or more quotations or estimates from appropriate suppliers, subject to any *de minimis* provisions in Regulation 11.1 below.
- 12.4. A member may not issue an official order or make any contract on behalf of the council.
- 12.5. The RFO shall verify the lawful nature of any proposed purchase before the issue of any order, and in the case of new or infrequent purchases or payments, the RFO shall ensure that the statutory authority shall be reported to the meeting at which the order is approved so that the minutes can record the power being used.

### 13. CONTRACTS

- 13.1. Procedures as to contracts are laid down as follows:
- a. Every contract shall comply with these financial regulations, and no exceptions shall be made otherwise than in an emergency provided that this regulation need not apply to contracts which relate to items (i) to (vi) below:
    - i. for the supply of gas, electricity, water, sewerage and telephone services;  
for specialist services such as are provided by legal professionals acting in disputes, accountants, surveyors and planning consultants;
    - ii. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;
    - iii. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the council;
    - iv. for additional audit work of the external auditor up to an estimated value of £500 (in excess of this sum the Clerk and RFO shall act after consultation with the Chairman and Vice Chairman of council); and
    - v. for goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.
  - b. Where the council intends to procure or award a public supply contract, public service contract or public works contract as defined by The Public Contracts Regulations 2015 (“the Regulations”) which is valued at £25,000 or more, the council shall comply with the relevant requirements of the Regulations<sup>2</sup>.
  - c. The full requirements of The Regulations, as applicable, shall be followed in respect of the tendering and award of a public supply contract, public service contract or public works contract which exceed thresholds in The Regulations set by the Public Contracts Directive 2014/24/EU (which may change from time to time)<sup>3</sup>.
  - d. When applications are made to waive financial regulations relating to contracts to enable a price to be negotiated without competition the reason shall be embodied in a recommendation to the council.
  - e. Such invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases. The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post. Each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract.
  - f. All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one member of council.
  - g. Any invitation to tender issued under this regulation shall be subject to Standing Orders [Paragraph 18],<sup>4</sup> and shall refer to the terms of the Bribery Act 2010.
  - h. When it is to enter into a contract of less than £25,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Clerk or RFO shall obtain 3 quotations (priced descriptions of the

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<sup>2</sup> The Regulations require councils to use the Contracts Finder website to advertise contract opportunities, set out the procedures to be followed in awarding new contracts and to publicise the award of new contracts

<sup>3</sup> Thresholds currently applicable are:

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

<sup>4</sup> Based on NALC’s model standing order 18d in Local Councils Explained © 2013 National Association of Local Councils



proposed supply); where the value is below [£3,000] and above [£100] the Clerk or RFO shall strive to obtain 3 estimates. Otherwise, Regulation 10.3 above shall apply.

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

#### **14. PAYMENTS UNDER CONTRACTS FOR BUILDING OR OTHER CONSTRUCTION WORKS (PUBLIC WORKS CONTRACTS)**

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

#### **15. STORES AND EQUIPMENT**

- 15.1. The officer in charge of each section 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 minimum levels consistent with operational requirements.
- 15.4. The RFO shall be responsible for periodic checks of stocks and stores at least annually.

#### **16. ASSETS, PROPERTIES AND ESTATES**

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

- 16.4. No real property (interests in land) shall be purchased or acquired without the authority of the full council. In each case a report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).
- 16.5. Subject only to the limit set in Regulation 14.2 above, no tangible moveable property shall be purchased or acquired without the authority of the full council. In each case a report in writing shall be provided to council with a full business case.
- 16.6. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.

## **17. INSURANCE**

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

## **18. RISK MANAGEMENT**

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

## **19. SUSPENSION AND REVISION OF FINANCIAL REGULATIONS**

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

## 18 FINANCIAL CONTROLS AND PROCUREMENT

18.1 The Council shall consider and approve financial regulations drawn up by the Responsible Financial Officer, which shall include detailed arrangements in respect of the following:

- a) the keeping of accounting records and systems of internal controls;
- b) the assessment and management of financial risks faced by the Council;
- c) the work of the independent internal auditor in accordance with proper practices and the receipt of regular reports from the internal auditor, which shall be required at least annually;
- d) the inspection and copying by councillors and local electors of the Council's accounts and/or orders of payments; and
- e) whether contracts with an estimated value below **£25,000** due to special circumstances are exempt from a tendering process or procurement exercise.
- f) Financial regulations shall be reviewed regularly and at least annually for fitness of purpose.

18.2 A public contract regulated by the Public Contracts Regulations 2015 with an estimated value in excess of £25,000 but less than the relevant thresholds in standing order 18(f) is subject to Regulations 109-114 of the Public Contracts Regulations 2015 which include a requirement on the Council to advertise the contract opportunity on the Contracts Finder website regardless of what other means it uses to advertise the opportunity. Unless it proposes to use an existing list of approved suppliers (framework agreement)

18.3 Subject to additional requirements in the financial regulations of the Council, the tender process for contracts for the supply of goods, materials, services or the execution of works shall include, as a minimum, the following steps:

- a) a specification for the goods, materials, services or the execution of works shall be drawn up;
- b) an invitation to tender shall be drawn up to confirm (i) the Council's specification (ii) the time, date and address for the submission of tenders (iii) the date of the Council's written response to the tender and (iv) the prohibition on prospective contractors contacting councillors or staff to encourage or support their tender outside the prescribed process;
- c) the invitation to tender shall be advertised in a local newspaper and in any other manner that is appropriate;
- d) tenders are to be submitted in writing in a sealed marked envelope addressed to the Proper Officer;
- e) tenders shall be opened by the Proper Officer in the presence of at least one councillor after the deadline for submission of tenders has passed;
- f) tenders are to be reported to and considered by the appropriate meeting of the Council or a committee or sub-committee with delegated responsibility.

18.4 Neither the Council, nor a committee or a sub-committee with delegated responsibility for considering tenders, is bound to accept the lowest value tender.

18.5 A public contract regulated by the Public Contracts Regulations 2015 with an estimated value in excess of £181,302 for a public service or supply contract or in excess of £4,551,413 for a public works contract (or other thresholds determined by the European Commission every two years and published in the Official Journal of the European Union (OJEU)) shall comply with the relevant procurement procedures and other requirements in the Public Contracts Regulations 2015 which include advertising the contract opportunity on the Contracts Finder website and in OJEU.

18.6 A public contract in connection with the supply of gas, heat, electricity, drinking water, transport services, or postal services to the public; or the provision of a port or airport; or the exploration for or extraction of gas, oil or solid fuel with an estimated value in excess of £363,424 for a supply, services or design contract; or in excess of £4,551,413 for a works contract; or £820,370 for a social and other specific services contract (or other thresholds determined by the European Commission every two years and published in OJEU) shall comply with the relevant

## Financial Regulations Appendix 1

List of Creditors who are so frequent and stable that they do not require ratification at Parish prior to payment

1. Salaries
2. Pension (NEST)
3. HMRC
4. EDF
5. Rialtas
6. South West Water
7. Information Commissioner's Office
8. CALC annual membership
9. Came and Co Insurance
10. The Play Company (or other appointed by Came and Co for Playground Inspection)
11. Western Web in relation to DOMAIN charges
12. Darite School for rent on the Playing field
13. Nicholls and Sainsbury (cost of storage of deeds)
14. Cheaper waste
15. Broadband provider
16. South west hygiene
17. Lloyds bank multipay
18. Defibrillator maintenance and consumables
19. Bank charges
20. Firewatch
21. Legionella testing

As Recommended by FGPC February 2019; and reviewed February 2020 (items 14-21 Added)

Based directly on the July 2019 model regulations:

**THE NATIONAL ASSOCIATION OF LOCAL COUNCILS**

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And as amended by CALC November 2018 (relating to the previous version of NALC documents)

No	Risk	Outcome of risk	Risk	X	Prob	Total	RAG	Mitigation
1	Litigation and Loss	Financial incompetence	2	x	2	4		<ul style="list-style-type: none"> <li>• ELI / PLI / Fidelity Guarantee / Business interruption / Accident Insurances to meet needs of the Parish</li> <li>• Cashflow reserve of 50% precept (target)</li> <li>• Diligent inspection regimes to community assets</li> <li>• Due Diligence audit of inspection regimes</li> <li>• Asset register linked to Insurance</li> </ul>
2	Lack of financial management	Bankruptcy	2	x	2	4		<ul style="list-style-type: none"> <li>• Strong Financial Regulations which are owned and delivered by a strong FGPC</li> <li>• Clear understanding of the information presented</li> <li>• Regular monitoring of accounting</li> <li>• FGPC committee to include due diligence audit</li> <li>• FGPC to hold Council to account on KPIs such as regular checks on Register of Interests</li> <li>• Recording of income and expenditure in accessible format</li> </ul>
3	Lack of Equality of Access	Discrimination by default or design	3	x	2	6		<ul style="list-style-type: none"> <li>• Equality impact assessments on new processes</li> <li>• Equality impact assessments on existing processes and as all policy / procedures are evaluated</li> <li>• Monitoring at recruitment</li> <li>• Evidence of commitment to non-discrimination</li> <li>• Evidence of diversity awareness at Parish</li> <li>• Deep Dive on specific procedures to ensure equality issues are examined and responded to</li> </ul>
4	Precept not linked to business plan	Insufficient funds to deliver Business Plan	3	x	3	9		<ul style="list-style-type: none"> <li>• Each committee to have clear plans for 3 years</li> <li>• Spending planned over that time</li> <li>• Precept meets budget</li> <li>• Whole Parish Council ownership of the Budget and Precept</li> <li>• Effective amounts set aside to meet programme of asset replacement</li> </ul>
5	HR Related Litigation	Financial impact Reputational Risk	2	x	3	6		<ul style="list-style-type: none"> <li>• Use HMRC Basic Tools</li> <li>• Diligent HR Policy Use eg Lone working policy</li> <li>• Effective delegation</li> <li>• Appraisal / Training Needs Analysis</li> <li>• Training provision and recording</li> <li>• Grandparenting system for appraisals</li> <li>• Effective HR Committee</li> </ul>
6	Inadequate bank account provision	Reliance on Cheques Clerk purchasing limited	1	x	1	2		<ul style="list-style-type: none"> <li>• Use Internet based account</li> <li>• Clerk access to the accounts</li> <li>• Access to statements</li> </ul>

								<ul style="list-style-type: none"> <li>• Clerk to have a purchasing card</li> </ul>
7	Bank account with excess of £85K	Financial loss	1	x	1	2		<ul style="list-style-type: none"> <li>• Two separate bank accounts held</li> </ul>
8	Corruption	Litigation and financial Loss Reputational Risk	2	x	1	2		<ul style="list-style-type: none"> <li>• Use of Code of Conduct</li> <li>• Register of interest updated at least annually</li> <li>• Diligent expression of interests in meetings</li> <li>• Training for Councillors</li> <li>• Provision of decision matrix for councillors in meetings</li> <li>• Excellent practice in cross parish involvement in planning applications</li> <li>• Appropriate purchasing and compliance with regulations (including concessions)</li> </ul>
9	Inappropriate Procurement	Litigation and financial Loss Reputational Risk	2	x	1	2		<ul style="list-style-type: none"> <li>• Clerk to manage all procurements and concessions</li> <li>• Contracting to meet Financial Regulations</li> <li>• Use of Procurement Organisations</li> <li>• Appropriate purchasing and compliance with regulations (including concessions)</li> <li>• GDPR assessment on procurement as required</li> <li>• Contracts to manage GDPR and Anti Trafficking (require contractor compliance)</li> </ul>
10	Breach of GDPR Breach of ICO regulations in relation to FOIs	Loss of data which harms an individual Litigation	3	x	2	6		<ul style="list-style-type: none"> <li>• Adopt Data Protection Policies from DPO</li> <li>• ICO Registration and compliance in relation to all FOIs</li> <li>• Management of FOIs within guidelines</li> <li>• DPO Appointment</li> <li>• GDPR Policy and Procedures</li> <li>• Due Diligence / Audit / evidence of governance in this area</li> </ul>
11	Accounting malpractice Fraud	Loss of income Reputational Risk	4	x	1	4		<ul style="list-style-type: none"> <li>• Introduction of Finance IT system</li> <li>• Due Diligence audits of accounting</li> <li>• Cross parish involvement with the AGAR</li> <li>• Internal Audit leading to quantifiable improvements</li> <li>• External Audit leading to quantifiable improvements</li> <li>• Utility use monitored and reported</li> </ul>
12	Breach of Health and Safety Law or tenet thereof	Loss of life Litigation Reputational Risk	1	x	2	2		<ul style="list-style-type: none"> <li>• Staff Training</li> <li>• Audit of all service areas / provision</li> <li>• Due Diligence of inspections</li> <li>• Action Plan implementation</li> <li>• Engagement within Estates Committee</li> <li>• Reporting to Parish</li> </ul>
13	Prevention of Breach of Health	Loss of life	1	x	2	2		<ul style="list-style-type: none"> <li>• Defibrillator provision and reporting to SWAST</li> <li>• First Aid boxes regularly reviewed</li> </ul>

	and Safety Law or Tenet	Litigation Reputational Risk						<ul style="list-style-type: none"> <li>• PAT Testing</li> <li>• Electrical Surveys</li> <li>• Water Temperature Surveys</li> <li>• Fridge Temp Surveys</li> <li>• Review Accident Book</li> <li>• Sanitary Bin contract</li> <li>• Sharps disposal contract</li> </ul>
14	Mismanagement of Council Asset	Loss  Litigation related to Asbestos or Legionella	2	x	2	4		<ul style="list-style-type: none"> <li>• Planned and preventative maintenance regimens</li> <li>• Regular inspection and reporting on outcomes</li> <li>• Identified risks acted upon and mitigated</li> <li>• Health and Safety Diligence</li> <li>• Staff Training and sense of accountability</li> <li>• Routine Testing and recording</li> <li>• Improved CCTV monitoring</li> </ul>
15	Lack of Council functionality	Lack of Governance	2	x	3	6		<ul style="list-style-type: none"> <li>• Training</li> <li>• Focus on outcome focussed discussion</li> <li>• Use code of conduct and standing orders diligently;</li> <li>• Challenge intimidation and filibustering.</li> <li>• Promote appropriate transparency</li> <li>• Promote organisational confidentiality</li> </ul>
16	Lack of community engagement	Irrelevance and mission drift	3	x	2	6		<ul style="list-style-type: none"> <li>• Live stream meetings</li> <li>• Engage with community on surveys, social media and news</li> <li>• Consult on key issues such as NDP / Skate Park</li> </ul>
17	Lack of Public Confidence	Lack of community engagement	2	x	3	6		<ul style="list-style-type: none"> <li>• Policy of engagement</li> <li>• Appropriate social media output</li> <li>• Excellent web-based information</li> <li>• Challenge of misinformation</li> <li>• Acts that show activity are communicated eg Car Park</li> <li>• Replacement of benches, New Gym Equipment and work with football teams</li> </ul>
18	Poor Moral of Councillors and Staff	Loss of Councillors, staff and contractors	2	x	3	6		<ul style="list-style-type: none"> <li>• Concentrate on the work in hand and achievements</li> <li>• Challenge issues which lead to negative impact</li> <li>• Record Progress</li> </ul>
19	Scrutiny of Planning Applications	Loss of public confidence, in appropriate planning decisions.	2	x	2	4		<ul style="list-style-type: none"> <li>• Formalise Planning Committee, to meet monthly to visit sites and prepare recommendation to full Council</li> <li>• Provide guidelines to councillors</li> <li>• Training for Clerk and Councillors</li> <li>• Engage with Planning Dept</li> </ul>

								<ul style="list-style-type: none"> <li>• Use of Social Media</li> </ul>
20	Lack of training of Councillors	Poor decision making Inappropriate conduct Inefficient working of the Council	2	x	3	6		<ul style="list-style-type: none"> <li>• Arrange training for Planning, Code of Conduct and Chairmanship</li> <li>• Clerk support at meetings to maintain Standing Orders</li> <li>• Training Needs Analysis</li> <li>• In house training</li> </ul>
21	Democracy impeded by intimidation  Harassment and Intimidation of staff and Contractors  Lack of adherence to the Code of Conduct	Loss of Councillors, staff and contractors  Litigation  Poor performance of duties / Time management impact  Cost of lost opportunity	2	x	2	4		<ul style="list-style-type: none"> <li>• Use of Standing Orders and Financial Regulations</li> <li>• Training of Councillors, strict adherence to the Member / Officer protocol and report breaches to the Chair, employment committee or Moderator.</li> <li>• Use of Vexatious Customers Policy</li> <li>• Referral of incidences of Harassment and Intimidation to Monitoring Officer</li> <li>• Referral of incidences where appropriate the Police</li> <li>• Use of Cornwall Legal Support when required</li> <li>• Use of Insurance Lawyers when required</li> <li>• Protection of staff by Council</li> </ul>
22	Parish meetings overburdened	Potential for hasty or poor decision making  Pressing matters deferred	1	x	3	3		<ul style="list-style-type: none"> <li>• Circulation of papers prior to the meetings</li> <li>• Chairman Trained</li> <li>• TOR for all Committees Reviewed</li> <li>• Delegated Authority Managed effectively</li> <li>• Financial Regulations improved</li> <li>• Motions framework to create a vote centred meeting and swift decision making</li> <li>• Chair to prioritise Agenda where necessary to ensure matters are dealt efficiently.</li> </ul>
23	Reputational Risk created by trolling	Strong Community Engagement	1	x	3	3		<ul style="list-style-type: none"> <li>• Improve use of social media</li> <li>• Improve use of St Cleer News / Granite Post</li> <li>• Community Engagement TOR</li> <li>• Influence opinion by results</li> </ul>
24	Loss of functioning parish as a result of Councillors - interim Cornwall Tenure	Reputational Risk  Risk of loss of Clerk	1	x	1	1		<ul style="list-style-type: none"> <li>• Manage all risks and decision making in line with Transparency Code</li> </ul>
25	Inadequate policy and procedural framework	Illegal or less than best practice working	1	x	1	1		<ul style="list-style-type: none"> <li>• Review core policy and procedures annually</li> <li>• Develop procedure manual from NALC / CALC / Other Parishes</li> <li>• FGPC to monitor progress</li> </ul>



		Inefficient working of the Council Litigation						<ul style="list-style-type: none"> <li>• Introduction of audit and reporting in relation to procedure, processes and governance</li> </ul>
26	Lack of evidence of training of staff	Fully trained and competent workforce aimed at delivering the needs of the parish	1	x	1	1		<ul style="list-style-type: none"> <li>• Health and safety training</li> <li>• Manual handling training</li> <li>• lifting and handling training</li> <li>• Water safety training</li> </ul> <ul style="list-style-type: none"> <li>• Risk Assessment Training</li> <li>• CiICA qualification for Clerk</li> <li>• RoSPA Inspection qualification</li> </ul>
27	Lack of resilience of office due to clerk sickness / absence	Lack of Business Continuity	1	x	4	4		<ul style="list-style-type: none"> <li>• Use of Locums / Councillor appointment (CALC / SLCC)</li> <li>• Access to ITC</li> <li>• Policy for locum appointment in emergency</li> </ul>
28	Cyber security Cloud Back E mail for Councillors	Compliance with GDPR Management of Hacking Remote working and encrypted back up	4	x	4	16		<ul style="list-style-type: none"> <li>• Proposal to Parish to extend Insurance to include Cyber Cover (also includes virus protection)</li> <li>• iCloud (or similar) back up with internet provider used to provide Broadband at the Pavilion</li> <li>• New Webmaster to provide Councillor e mails</li> </ul>
29	Water supply at the Allotments	Compliance with water safety regulations	2	x	4	8		<ul style="list-style-type: none"> <li>• Enhancements to water supply from the mains to be addressed with alacrity.</li> </ul>

AIM(S)	OBJECTIVE	ACTIONS
<ol style="list-style-type: none"> <li>1. Improved Connectivity at meetings               <ul style="list-style-type: none"> <li>○ Live stream meetings</li> <li>○ Access the internet at meetings</li> <li>○ Provide a Wi-Fi hotspot for the parish and Pavilion users</li> </ul> </li> <li>2. Caretaker to be digitally connected (more than just by phone)</li> <li>3. Assets of the parish to be monitored in order to prevent antisocial behaviour and improve accountability if this is an issue</li> </ol>	<p>Install CCTV to monitor the assets of the village</p> <p>Install WIFI to the Pavilion</p> <p>Have these systems linked</p>	<ol style="list-style-type: none"> <li>1. Specification to be developed</li> <li>2. £2.5K is in EMR and ought to be adequate</li> </ol> <p>Meeting 19.2.20 with Motions to Parish on 26.2.20 re</p> <ul style="list-style-type: none"> <li>• Wifi installation</li> <li>• Offer from Memorial Hall to share CCTV in relation to Horizon</li> </ul>
<ol style="list-style-type: none"> <li>1. Improve allotments</li> <li>2. Respond to the request of the users</li> <li>3. Improve uptake of allotments within the Parish</li> </ol>	<p>Extend water pipe and repair fence at St Cleer's Allotments</p>	<ol style="list-style-type: none"> <li>1. Work to be costed and authorised later in the year</li> <li>2. £2.5K is allocated and may need to be revised</li> </ol>
<ol style="list-style-type: none"> <li>1. Improve community facilities</li> </ol>	<p>Replace all benches within St Cleer, and have the new ones installed on concrete plinths to manage weed ingress</p>	<ol style="list-style-type: none"> <li>1. Underway</li> <li>2. Trees to Street Boundary on Sports Field</li> <li>3. Wild flower seeds into chippings at pavilion</li> <li>4. Sponsored Birdboxes</li> </ol>
<ol style="list-style-type: none"> <li>1. Manage community concerns for road safety in St Cleer</li> <li>2. Change speeding behaviour of drivers using the village</li> <li>3. Respond to the requests of the electors</li> </ol>	<p>Install mobile speed camera in St Cleer, cost effectively</p>	<ol style="list-style-type: none"> <li>1. Grant for posts awarded / awaited</li> <li>2. Spend authorised</li> <li>3. £2.5K for camera in budget and final authorisation going to Parish 26.2.20</li> </ol>
<p><b>Millennium Garden</b></p> <ul style="list-style-type: none"> <li>• Potentially in partnership with CORMAC, major cutting, re surfacing and re painting initiative to be undertaken</li> <li>• Specification/ agreement to be developed</li> <li>• £2.5K is in EMR and ought to be adequate</li> </ul>	<p>Improvement of use and access</p>	<p>Caretaker has moved large stones</p> <p>Gate post has been put on fix list</p> <p>Cleerway Church?</p>
<p><b>Notice Boards</b></p> <ul style="list-style-type: none"> <li>• An element of the Community Engagement Strategy; increase access to information across the parish not just in the main village.</li> <li>• No agreement reached on need, siting or strategy</li> </ul>	<p>Increased engagement</p>	
<p><b>Defibrillators</b></p> <ul style="list-style-type: none"> <li>• Darite Defibrillator installed; further site to be identified as per motion in May 2019</li> <li>• Based on one full cost defibrillator per annum</li> </ul>	<p>Health and well being</p> <p>Equality of access</p>	<p>Common Moor Hall have agreed to site a Defibrillator</p>

<b>Skatepark</b> <ul style="list-style-type: none"><li>• Refurbish</li></ul>	Health and well being Community Engagement Anti Social Behaviour measure	<b>Tender and Consultation</b> Fundraising Contracting Installation
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**St Cleer Parish Council**

**Transparency Statement for the year 2019-2020**

In the civic year the following matters were raised with The Information Commissioners' / Monitoring Office(r)

Description	Date	Finding
Complaint that a letter was not managed as an FOI		The complaint was not treated in line with FOI guidelines and a review of process required; St Cleer agreed with ICO
Complaint that the FOI outcome (above) of a review was inadequate		1. An investigation concluded that St Cleer had not withheld any information 2. Initial findings were endorsed
Complaint that a FOI sent to a personal address was not attended to as prescribed		1. ICO directed that the letter be treated as a FOI 2. Reply to complainant demonstrated that all of the information requested was in the public domain
Complaint by St Cleer that the ICO decision was inappropriate	13.11.19	ICO did not agree with the tenet of the complaint
SLCC adopted the Complaint to the ICO made by St Cleer	14.11.19	Matter ongoing
Code of Conduct Complaint (Harbord)	11.12.19	Rejected
Code of Conduct Complaint (ICO )	11.12.19	Rejected
4 FOIs were received from one member of the general public accounting for 69.33h of work: <ul style="list-style-type: none"> <li>St Cleer Car Park</li> <li>Accounting Records</li> <li>Planning</li> <li>Reiteration of Complaint - Planning</li> </ul>	February June November January	
1 FOI was received and retracted from a member of the general public accounting for 1 hour of work: <ul style="list-style-type: none"> <li>Climate emergency</li> </ul>	October	
Fin Ombudsman complaint re HSBC by St Cleer	January 2020	

In the civic year

Police	Date	Finding
Referral for Harassment	27.11.19	ASBO Stage 1 warning given

In the civic year the following panel(s) were convened

Panel	Date	Finding
Vexatious Panel	16.9.19	Continuance of previous finding

In the Civic year 2019-2020 The HR Committee dealt with the following matters

Description	Date	Finding
NALC assessment of terms applied to the Clerk	September 2019	Implemented

In the Civic year 2019-2020 The Finance and General Purposes Committee Audited as follows

Description	Date	Finding
Purchases over £5000		
All Purchases over £500 published		
All Meetings Agenda advertised with at least 3 clear days' notice		
All Meetings Minutes published on website		

Regular audit of banking reconciliation		
Co-option of Councillor Audit of compliance		
Councillor Register of Interests		
Councillor Acceptance of office / Code of Conduct confirmation		
Councillor Social Media Compliance		
Tenders		
Due Diligence dates		

In the Civic year 2019-2020 the following contracts were entered into

Description	Date	Finding
SLA with Football Teams		3 year
WCM – Toilet refurbishment	Paid 23.1.20	£5184.12
SWS - Sanitary waste collection		24 Months
CheaperWaste – Recycling Contract	23.1.20	12 months
A Sandow – Pitch Maintenance		Specific Work
B Baynes – Hedge Trimming		Ongoing
Happy Habitats – Tree Management Pavilion	23.1.20	Specific Work
Cornwall Council – Management Vexatious Complainer	1.12.19	Ongoing

In the Civic year 2019-2020 The Estates Committee Audited as follows

Description	Date	Finding
Compliance with Gym weekly inspections		
Compliance with Horizon Park weekly inspections		
Compliance with Legionella Monitoring at the Pavilion		
Equality Impact Assessments on Pavilion, Allotments, Millennium Garden, Outdoor Gym, Football pitches		Further audit work required

In the Civic Year 2019-2020 S 137 Grants were awarded as follows:

Recipient	Amount	Date agreed at Parish

In the Civic Year 2019-2020 The following policies / Documents were adopted at Parish

Description	Date
<b>Terms of reference for subcommittees (SO6j v)</b>	
TOR Community Engagement	
TOR Emergency Planning	
Finance and General Purposes as amended by Parish on 12.9.18 HR (Including the Terms) as amended by Parish on 30.1.19 (SO6j xix) NDP as incepted by Parish in 2017 Estates as amended by Parish on 26 September 2018 Community Engagement as amended by Parish on 24.3.19 Community Emergency Planning as incepted by Parish on 27.3.19 Planning Coordinator as amended by Parish on 28.11.19 Abusive, persistent or vexatious Panel as incepted by Parish on 27.2.19	22.5.19
Reserves Policy Code of Conduct 2020	24.3.19
GDPR Report and Policy Complaints Policy adoption	26.6.19
How St Cleer Manages Health and Safety	25.10.19

Internal Controls Policy Paying Employees Procedure Publications Statement Social Media Policy	
TOR for the 19/20 year (With pay policy appended) Training Action Plan and Policy Equal Opportunity Policy and Action Plan Equality Impact Assessment Clerk Absence Policy Supervision Record Form	25.10.19
Asset register 2020 Insurance 2020-2021 Meeting schedule 2020-2021 Transparency Audit 2019/2020	22.5.19
Review of the Council's complaints procedure; Review of the Council's policies, procedures and practices in respect of its obligations under freedom of information and data protection legislation (see a standing orders 11, 20 and 21)	22.5.19
Cornwall Code of Conduct 2012 as amended by Parish on 24.4.19 Member Officer Protocol (CALC 2016) Standing Orders as amended by Parish on 27.3.19 (SO6j ix) Financial Regulations as amended by Parish on 27.3.19	22.5.19

In the Civic Year 2019-2020 The following was published

Description	Date	Finding
Meetings Timetable 2019-2020	May 2019	Complies with Transparency Code
Parking Spaces: <ul style="list-style-type: none"> <li>Trethevy Quoit</li> <li>St Cleer</li> <li>Pavilion</li> </ul>		Provided free and for public benefit
Senior Salaries over £50,000 per annum	NIL	
The Pay multiple for 2019-2020 was	1.61	

#### Reflection of Councillor Election / appointments – No previous Parish Record Digitally Kept

Note	Date	Councillors
Uncontested Election 2017		Smith T, Watson, Sargeant, Harbord, Horsfield, Shead, Lockley, Dickson (Max, Chorlton and Ramsay failed to take office; 5 vacancies remained)
Co-option 2017	June	Johnson and Shute (Shute failed to take office; 4 vacancies remained)
Uncontested Bye Election 2017		Buckley (3 vacancies remained)
Co-option 2017	September	Turton, Webb, Price and Unsworth (Replaced Smith T; Unsworth failed to take office)
Co-option 2018	January	Smith B (Replaced Unsworth)
Co-option 2018	August	Prinn (Replaced Dickson)
Co-option 2018	September	Andrews and Seage (Replaced Johnson and Price)
Co-option 2019	November	Ullman (Replaced Lockley and Buckley; 1 vacancy remained)
Co-option 2019	December	Brunt
Co-option 2020	February	(Replaced Shead)
Election Due 2021		

5 Elected

8 Co-opted

0 Vacancy

There were no referrals to the Police or others to Investigate Fraud; there were no internal investigations in relation to fraud. There were no claims made against the Insurance policies held

Dated and Signed			
22 May 2020	Clerk	Chair of Council	Chair of FGPC