



CHIPPINGNORTON TOWN COUNCIL

THE GUILDHALL, CHIPPING NORTON, OXFORDSHIRE OX7 5NJ

TEL: 01608 642341 Fax: 01608 645206

Email: townclerk@chippingnorton-tc.gov.uk

Office Hours: Mon – Fri 9am – 1pm

TOWN CLERK: Luci Ashbourne

31st March 2022

SUMMONS TO ATTEND A MEETING OF THE FINANCE & RESOURCES COMMITTEE

TO: All Members of the Finance and Resources Committee

VENUE: The Council Chamber, Chipping Norton Town Hall

DATE: Wednesday 6th April 2022

TIME: 7:15pm

Luci Ashbourne
Town Clerk

Cllr N Bradley , Cllr S Coleman Cllr R Fisher, Cllr E Holmes Cllr G Mazower and Cllr R Poole.

Recording of Meetings

Under the Openness of Local Government Bodies Regulations 2014 the council's public meetings may be recorded, which includes filming, audio-recording as well as photography.

A G E N D A

1. Apologies for absence.

To receive apologies for absence.

Committee members who are unable to attend the meeting should notify the Town Clerk (townclerk@chippingnorton-tc.gov.uk) prior to the meeting, stating the reason for absence

2. Declaration of interests.

Members are reminded to declare any disclosable pecuniary interests in any of the items under consideration at this meeting in accordance with the Town Council's code of conduct

3. Minutes

To approve the Minutes of the Committee meeting held on 2nd February 2022.

4. Public Participation

The meeting will adjourn for this item

Members of the public may speak for a maximum of five minutes each during the period of public participation

5. Clerk's Report

To receive the Town Clerk's report and consider any related recommendations.

6. Income and Expenditure

a. To receive detailed income and expenditure reports by budget heading.

b. To note the Council's earmarked reserves dated 29th March 2022.

7. Schedule of Payments for approval

To receive and approve the schedule of payments from 25th January 2022 to 29th March 2022.

8. Forward Work Programme

a. To note actions and recommendations on the forward work programme.

b. To review and approve the Lone Working Policy.

9. Financial Regulations

To review the Council's Financial Regulations, including a minor amendment to the petty cash section as recommended by the RFO.

10. Risk Register

To review the Council's Risk Management Register.

11. Date of next meeting

Wednesday 15th June at 6:30pm.



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Minutes of a meeting of the Finance and Resources Committee held in Chipping Norton Town Hall on Wednesday 2nd February at 7.15pm

The following members were present:

Cllr S Coleman (Chair)
Cllr Poole
Cllr Fisher

Also in attendance:

Elizabeth Gilkes – Locum Clerk
Sonia Murgia – Finance Officer

Public: One

FR49	Apologies for absence Apologies were received from Cllr Holmes – health, Cllr Mazower - work
FR50	Declarations of Interests –None
FR51	To approve Minutes of Meeting held on 1st December 2021. Adoption proposed by Cllr Coleman (only Cllr present at both meetings) Minutes adopted To note Minutes of Staffing Sub Committee held on 26th January 2022 Members noted minute which will be adopted at next Staffing Committee meeting. There was one correction to requested: change of date on Item 28. From 11 th January to 11 th February
FR52	Public Participation - None
FR53	Clerk's Report Works to the Cemetery. It was noted that further quotes required as one received is above £5000.00 limit. Clerk would obtain more for consideration at Community Committee meeting. Flagpole

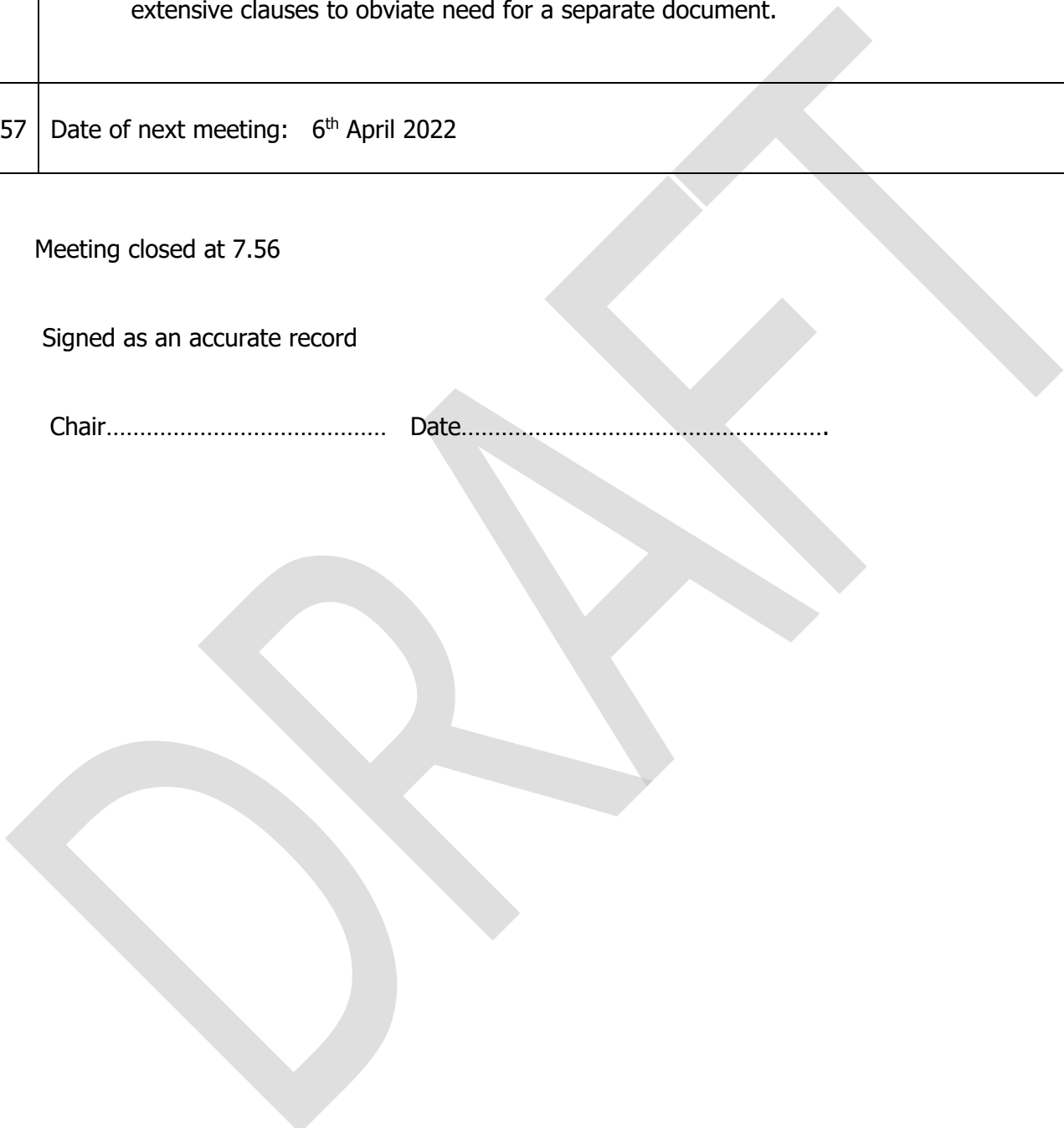
	<p>Clerk advised that urgent repair works required and that has been investigating all options and in view of urgent nature advised prudent for powers to be approved.</p> <p>Recommendation:</p> <p>That a budget of up to £2,000.00 can be used from the contingency budget to repair or replace the flagpole</p> <p>That decisions on the detail of this are delegated to The Clerk in consultation with the Chair to move forward with and report back.</p> <p>Proposed by Cllr Coleman, seconded by Cllr Fisher. Motion approved.</p>
FR54	<p>Income and Expenditure Reports</p> <p>To receive a report on income and expenditure date up to 25th January 2022</p> <p>It was noted that:</p> <p>Website payments now complete and covered by reserves</p> <p>Middle Row Flowerbed expenditure – Clerk asked to confirm ownership as believed may be responsibility of OCC or other authority. Councillors would like to improve planting in this prominent bed, as indicated by budget allocation, but need to confirm ownership and condition of retaining wall before proceeding.</p> <p>Dog Bin Expenditure – query why expenditure less than budgeted yet complaints being received re overflowing dog bins. Clerk and RFO to check details of contract and situation re new bins.</p>
FR55	<p>Schedule of Payments for approval</p> <p>To receive and approve the schedule of payments</p> <p>Proposed by Cllr Poole and seconded by Cllr Fisher Motion carried.</p>
FR56	<p>Forward Work Programme</p>
a.	<p>To receive an update of the Committee’s forward work programme</p> <p>Clerk had highlighted Governance issues including Health and Safety and updating of Policies as priorities and is allocating time to these tasks.</p>
b.	<p>To consider adoption of the following draft policies</p> <p>1. Dignity at Work/Bullying and Harassment Policy</p> <p>Adoption proposed by Cllr Fisher, seconded by Cllr Poole Motion carried</p> <p>2. Complaints Policy</p>

	<p>Adoption proposed by Cllr Coleman, seconded by Cllr Poole. Motion carried subject to noted revisions</p> <p>Observations made that policy be checked for inclusive language and change wording from Chairman to Chair</p> <p>Vexatious Policy – request made that Clerk takes advice on incorporation of more extensive clauses to obviate need for a separate document.</p>
FR57	Date of next meeting: 6 th April 2022

Meeting closed at 7.56

Signed as an accurate record

Chair..... Date.....



Detailed Income & Expenditure by Budget Heading 29/03/2022

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
100 Administration								
3210 Admin Charges	8,570	0	6,000	6,000			0.0%	
3211 C N History Trail	2	27	0	(27)			0.0%	
3290 Miscellaneous Income	6,930	12,933	0	(12,933)			0.0%	12,810
3291 Tourist Information	0	0	50	50			0.0%	
Administration :- Income	15,502	12,961	6,050	(6,911)			214.2%	12,810
4100 Salaries/Superann/Nl	63,857	92,203	100,000	7,797		7,797	92.2%	
5110 Stationery	528	620	1,000	380		380	62.0%	
5120 Photocopying Costs	2,128	2,617	2,600	(17)		(17)	100.7%	
5125 Tourist Information	0	229	500	271		271	45.8%	
5200 Postage	440	251	700	449		449	35.9%	
5210 Telephone	2,283	4,531	1,200	(3,331)		(3,331)	377.6%	
5310 Office Equipment	127	141	0	(141)		(141)	0.0%	
5340 Website Costs	260	4,496	2,500	(1,996)		(1,996)	179.8%	
5360 Computer Hardware/Software	2,106	2,078	2,000	(78)		(78)	103.9%	
6200 Rent	1,467	1,150	3,305	2,155		2,155	34.8%	
6210 Rates	2,731	2,695	2,695	0		0	100.0%	
7100 Travel & Subsistence	29	0	200	200		200	0.0%	
7200 Hospitality & Entertaining	0	0	200	200		200	0.0%	
7300 Staff & Councillors Training	701	2,698	2,100	(598)		(598)	128.5%	
7500 Legal & Professional Fees	0	855	1,500	645		645	57.0%	
7510 Audit Fees	2,250	2,265	2,500	235		235	90.6%	
7600 Subscriptions	1,663	1,827	1,000	(827)		(827)	182.7%	
7630 Bank Charges	0	146	0	(146)		(146)	0.0%	
7650 Insurance	2,007	1,458	1,800	342		342	81.0%	
7710 Election Expenses	3,945	0	0	0		0	0.0%	
7720 Other Miscellaneous Expenses	50,571	710	1,500	790		790	47.3%	
Administration :- Indirect Expenditure	137,092	120,969	127,300	6,331	0	6,331	95.0%	0
Net Income over Expenditure	(121,590)	(108,008)	(121,250)	(13,242)				
6001 less Transfer to EMR	0	12,810						
Movement to/(from) Gen Reserve	(121,590)	(120,818)						
101 Grants								
7670 Grants-Voluntary Organisations	26,900	31,000	26,000	(5,000)		(5,000)	119.2%	
Grants :- Indirect Expenditure	26,900	31,000	26,000	(5,000)	0	(5,000)	119.2%	0
Net Expenditure	(26,900)	(31,000)	(26,000)	5,000				

Detailed Income & Expenditure by Budget Heading 29/03/2022

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
102 Miscellaneous								
3100 Precept Income	312,188	315,055	315,055	0			100.0%	
3101 Precept Support Grant	6,762	0	0	0			0.0%	
3180 Interest Receivable	766	244	1,000	756			24.4%	
3230 Manorial Land (Pace Petroleum)	15,000	15,000	15,000	0			100.0%	
3290 Miscellaneous Income	0	2,000	0	(2,000)			0.0%	
Miscellaneous :- Income	334,716	332,299	331,055	(1,244)			100.4%	0
4100 Salaries/Superann/Nl	15,500	15,782	17,000	1,218		1,218	92.8%	
6405 Christmas Late Night Shopping	0	130	1,000	870		870	13.0%	
6407 Xmas Lights/Trees	1,247	7,492	3,200	(4,292)		(4,292)	234.1%	
6418 Equipment	784	0	0	0		0	0.0%	
6460 Streetscene	3,875	11,989	5,000	(6,989)		(6,989)	239.8%	7,530
6461 HGV signs	0	0	8,000	8,000		8,000	0.0%	
6462 Grit Bins/Snow	493	(0)	1,000	1,000		1,000	0.0%	
6490 Trees/Flower Beds Middle Row	465	258	2,500	2,242		2,242	10.3%	
6495 Street Furniture	2,498	2,752	3,000	248		248	91.7%	
6498 Contingency Fund	25,479	(1,394)	10,000	11,394		11,394	(13.9%)	
7100 Travel & Subsistance	0	927	0	(927)		(927)	0.0%	
7500 Legal & Professional Fees	0	23,612	45,000	21,388		21,388	52.5%	
7720 Other Miscellaneous Expenses	2,055	1,154	1,250	96		96	92.3%	
Miscellaneous :- Indirect Expenditure	52,396	62,703	96,950	34,247	0	34,247	64.7%	7,530
Net Income over Expenditure	282,321	269,596	234,105	(35,491)				
6000 plus Transfer from EMR	0	7,530						
Movement to/(from) Gen Reserve	282,321	277,126						
104 Youth								
5322 Expenses	0	6,405	0	(6,405)		(6,405)	0.0%	6,405
Youth :- Indirect Expenditure	0	6,405	0	(6,405)	0	(6,405)		6,405
Net Expenditure	0	(6,405)	0	6,405				
6000 plus Transfer from EMR	0	6,405						
Movement to/(from) Gen Reserve	0	0						
110 Town Hall								
3115 Lettings Income	396	18,260	16,000	(2,260)			114.1%	
3140 WODC Water Rates Contrib	110	81	200	119			40.7%	
3290 Miscellaneous Income	0	0	3,000	3,000			0.0%	
Town Hall :- Income	506	18,341	19,200	859			95.5%	0

Detailed Income & Expenditure by Budget Heading 29/03/2022

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4100 Salaries/Superann/Nl	10,478	21,939	19,500	(2,439)		(2,439)	112.5%	
5140 Promotion	0	0	1,500	1,500		1,500	0.0%	
5210 Telephone	120	502	300	(202)		(202)	167.4%	
6110 Heat and Light	4,880	5,577	5,750	173		173	97.0%	
6130 Water & Sewerage	201	583	670	87		87	87.0%	
6210 Rates	10,230	10,230	10,000	(230)		(230)	102.3%	
6220 Use 7650	2,777	0	0	0		0	0.0%	
6230 Window Cleaning	525	725	800	75		75	90.6%	
6240 Alarm/Fire Extinguisher Insp	1,435	2,322	1,500	(822)		(822)	154.8%	
6310 Cleaning / Sanitary Expenses	570	1,076	1,000	(76)		(76)	107.6%	
6330 Waste Disposal	529	555	600	45		45	92.6%	
6400 Repairs	3,756	2,580	10,000	7,420		7,420	25.8%	
6408 New Equipment	52	0	1,500	1,500		1,500	0.0%	
7610 Licences	941	605	735	130		130	82.3%	
7650 Insurance	0	2,834	3,750	916		916	75.6%	
7720 Other Miscellaneous Expenses	652	562	750	188		188	74.9%	
Town Hall :- Indirect Expenditure	37,145	50,089	58,355	8,266	0	8,266	85.8%	0
Net Income over Expenditure	(36,639)	(31,748)	(39,155)	(7,407)				
120 Greystones								
3110 Rents Receivable	2,040	2,040	2,040	0			100.0%	
3111 Rugby Club Right Of Access	175	175	175	0			100.0%	
Greystones :- Income	2,215	2,215	2,215	0			100.0%	0
6210 Rates	37	60	375	315		315	15.9%	
6400 Repairs	1,568	1,519	2,500	981		981	60.8%	
7650 Insurance	300	227	300	73		73	75.7%	
Greystones :- Indirect Expenditure	1,905	1,805	3,175	1,370	0	1,370	56.9%	0
Net Income over Expenditure	310	410	(960)	(1,370)				
130 Cemetery								
3190 Interments & Memorials	11,295	14,579	11,000	(3,579)			132.5%	
3191 Grave Purchase	4,284	6,875	3,500	(3,375)			196.4%	
Cemetery :- Income	15,579	21,454	14,500	(6,954)			148.0%	0
3192 Use 3193	(52)	0	0	0		0	0.0%	
6130 Water & Sewerage	27	69	20	(49)		(49)	343.6%	
6210 Rates	1,094	1,258	800	(458)		(458)	157.3%	
6400 Repairs	0	200	1,000	800		800	20.0%	

Detailed Income & Expenditure by Budget Heading 29/03/2022

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
6465 Contract	10,916	11,156	12,500	1,344		1,344	89.2%	
6471 Skips for cemetery	510	720	600	(120)		(120)	120.0%	
7650 Insurance	600	454	600	146		146	75.7%	
7720 Other Miscellaneous Expenses	492	314	500	186		186	62.8%	
Cemetery :- Indirect Expenditure	13,587	14,171	16,020	1,849	0	1,849	88.5%	0
Net Income over Expenditure	1,992	7,283	(1,520)	(8,803)				
140 Closed Churchyard								
6400 Repairs	1,127	1,515	1,000	(515)		(515)	151.5%	
6468 Maintenance incl. drains	3,827	1,931	1,000	(931)		(931)	193.1%	
Closed Churchyard :- Indirect Expenditure	4,954	3,446	2,000	(1,446)	0	(1,446)	172.3%	0
Net Expenditure	(4,954)	(3,446)	(2,000)	1,446				
151 Recreation								
3290 Miscellaneous Income	1,780	0	0	0			0.0%	
Recreation :- Income	1,780	0	0	0				0
6200 Rent	1,000	1,000	1,000	0		0	100.0%	
6400 Repairs	2,642	1,983	4,500	2,517		2,517	44.1%	
6410 New Equipment	24,104	7,955	10,000	2,045		2,045	79.5%	
6413 Sports Awards	0	20	500	480		480	4.0%	
6420 Litter/Dog Bin Emptying	5,402	3,819	6,500	2,681		2,681	58.8%	
6465 Contract	6,529	7,341	5,200	(2,141)		(2,141)	141.2%	
7100 Travel & Subsistance	0	0	20	20		20	0.0%	
7650 Insurance	2,600	2,700	2,700	0		0	100.0%	
7720 Other Miscellaneous Expenses	5,701	425	1,000	575		575	42.5%	
Recreation :- Indirect Expenditure	47,978	25,244	31,420	6,176	0	6,176	80.3%	0
Net Income over Expenditure	(46,198)	(25,244)	(31,420)	(6,176)				
180 Pool Meadow								
6417 Maintenance	1,603	120	3,000	2,880		2,880	4.0%	
Pool Meadow :- Indirect Expenditure	1,603	120	3,000	2,880	0	2,880	4.0%	0
Net Expenditure	(1,603)	(120)	(3,000)	(2,880)				
185 Millennium Garden								
6417 Maintenance	0	11	0	(11)		(11)	0.0%	
6465 Contract	1,221	1,139	2,300	1,161		1,161	49.5%	
Millennium Garden :- Indirect Expenditure	1,221	1,150	2,300	1,150	0	1,150	50.0%	0
Net Expenditure	(1,221)	(1,150)	(2,300)	(1,150)				

Detailed Income & Expenditure by Budget Heading 29/03/2022

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>186 War Memorial</u>								
6465 Contract	0	127	200	73		73	63.5%	
6470 War Memorial	22	400	500	100		100	80.0%	
War Memorial :- Indirect Expenditure	<u>22</u>	<u>527</u>	<u>700</u>	<u>173</u>	<u>0</u>	<u>173</u>	<u>75.3%</u>	<u>0</u>
Net Expenditure	<u>(22)</u>	<u>(527)</u>	<u>(700)</u>	<u>(173)</u>				
<u>200 Mayors Allowance</u>								
7200 Hospitality & Entertaining	0	2,385	3,000	615		615	79.5%	
7690 Mayors Allowance	125	250	2,800	2,550		2,550	8.9%	
Mayors Allowance :- Indirect Expenditure	<u>125</u>	<u>2,635</u>	<u>5,800</u>	<u>3,165</u>	<u>0</u>	<u>3,165</u>	<u>45.4%</u>	<u>0</u>
Net Expenditure	<u>(125)</u>	<u>(2,635)</u>	<u>(5,800)</u>	<u>(3,165)</u>				
Grand Totals:- Income	370,298	387,270	373,020	(14,250)			103.8%	
Expenditure	324,928	320,264	373,020	52,756	0	52,756	85.9%	
Net Income over Expenditure	<u>45,370</u>	<u>67,006</u>	<u>0</u>	<u>(67,006)</u>				
plus Transfer from EMR	0	13,935						
less Transfer to EMR	0	12,810						
Movement to/(from) Gen Reserve	<u>45,370</u>	<u>68,131</u>						

<u>Account</u>	<u>Opening Balance</u>	<u>Net Transfers</u>	<u>Closing Balance</u>
2135 Skate Park Fund	2,365.00		2,365.00
2140 Cemetery Extension/Purchase	5,974.00		5,974.00
2141 WODC Parking Funds	0.00	4,000.00	4,000.00
2142 Town Hall Restoration Fund	0.00	270,392.00	270,392.00
2143 Capital Receipts Reserve	60,392.00	-60,392.00	0.00
2144 Playing Field Improvement Fund	0.00		0.00
2145 Section 106	0.00		0.00
2146 Youth Worker	6,405.00	6,405.00	12,810.00
2147 Youth Council	1,000.00		1,000.00
2148 Street Scene Projects	28,825.00	-7,530.00	21,295.00
2149 Recreation Equipment	5,896.00	20,000.00	25,896.00
2150 Sports Awards	500.00		500.00
2151 War Memorial	478.00		478.00
	<u>111,835.00</u>	<u>232,875.00</u>	<u>344,710.00</u>

Time: 11:57

Unity Trust Bank

List of Payments made between 25/01/2022 and 29/03/2022

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
25/01/2022	Zoom Video Communications Inc.	DD	11.99		Zoom Subscription Jan-Feb
26/01/2022	Paul Mildren Piano Tuning	Online	410.00		Repairs to piano keyboard
26/01/2022	GD Services Limited	Online1	158.40		T/H repairs-Dishwasher
26/01/2022	Broadsword	Online2	160.80		CCTV Maintenance-T/H
26/01/2022	Viking	Online3	27.43		Ink cartridges
26/01/2022	Ubico Limited	Online4	181.84		Bins emptying-January
26/01/2022	K J Millard - Skip Hire	Online2	432.00		Skip cemetery
26/01/2022	██████████	ONLINE	10.00	RP/JG	Terry's phone-January
31/01/2022	Warburton	Online	410.95		Gas boiler service-T/H
31/01/2022	LGRC Associates Ltd	Online1	1,260.00		Staffing review- LGRC
31/01/2022	Elizabeth Gilkes	ONLINE	233.10	RP/JG	Locum Clerk services-January
31/01/2022	WODC	ONLINE	225.00	RP/JG	Rates-Guildhall
31/01/2022	WODC	ONLINE	105.00	RP/JG	Rates-Cemetery
31/01/2022	WODC	ONLINE	6.00	JG/RP	Rates-G/S
31/01/2022	WODC	ONLINE	852.00	RP/JG	Rates-T/H
31/01/2022	OCC Pension Fund	ONLINE	1,486.09	RP/JG	LGPS Contributions-January
31/01/2022	HMRC	ONLINE	1,633.44	RP/JG	Tax/NI-January
02/02/2022	Adobe Systems Software	DD	12.64		Adobe Systems Software Subscr.
04/02/2022	HP Inc. UK Limited	Paypal	119.99		PC Monitor
04/02/2022	British Gas	DD	479.42		Gas-T/H Oct-Jan
07/02/2022	Thomas Fox Landscaping & Maint	Online4	132.00		Leaf clearance-Cemetery
07/02/2022	Thomas Fox Landscaping & Maint	Online5	3,771.60		Contract Rec/Cem
07/02/2022	Oxfordshire Association of Loc	Online6	66.00		Training-Finance SM
07/02/2022	Oxfordshire Association of Loc	Online7	66.00		Training-Year End-SM
07/02/2022	West Oxfordshire District Coun	Online8	97.70		Building Insurance-Guildhall
07/02/2022	Oxfordshire Association of Loc	Online	132.00		Risk Manag. training-KJ
09/02/2022	Screwfix	PAYPAL	20.89	DH/RP	Extension lead/Admin
15/02/2022	Oxford Planters	Online	1,680.00		Planters-Crown and Cushion
15/02/2022	Gill & Co (Ironmongers) Limite	Online1	12.00		Gloves-T/H
15/02/2022	Topiarus Horticulture Ltd	Online2	516.00		Gardening work
15/02/2022	ESPO	Online3	47.94		Hand sanitiser-T/H
15/02/2022	Travis Perkins	Online1	18.00		Metal cutting disc
15/02/2022	Thomas Cleaning Ltd	Online2	124.32		Town Hall cleaning
15/02/2022	LGRC Associates Ltd	Online3	1,683.00		Professional mentoring-Nov/Jan
15/02/2022	LGRC Associates Ltd	Online4	2,895.36		Locum services-January
15/02/2022	West Oxfordshire District Coun	Online5	180.00		Annual Premises Licence T/H
15/02/2022	Advance Catering	Online6	156.00		Gas cooker insp.-T/H
18/02/2022	Unity Trust Bank	ONLINE	6,872.28	DH/RP	Salaries-February
24/02/2022	STL Communications Limited	DD	794.10		Telephone/Broadband
25/02/2022	Zoom Video Communications Inc.	DD	11.99		Zoom sub Feb/March
28/02/2022	ESPO	Online	22.68		Mop-T/H
28/02/2022	Elizabeth Gilkes	ONLINE	209.30	RP/JG	Locum Clerking-February EG
28/02/2022	OCC Pension Fund	ONLINE	1,844.82	RP/JG	Pension Contr.-Feb
28/02/2022	Drain Doctor Plumbing	Online	727.56		Drains maintenance-G/S
28/02/2022	J English Window Cleaning	ONLINE	230.00	RP/DH	Window cleaning Feb
28/02/2022	Ubico Limited	Online	181.84		Dog/Litter Bins emptying-Feb
28/02/2022	Wichkstead Leisure Ltd	Online1	377.58		Rec repairs

Time: 11:57

Unity Trust Bank

List of Payments made between 25/01/2022 and 29/03/2022

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
28/02/2022	Swift Digital Services	Online2	6.00		Photocopier-Env Levy
28/02/2022	Swift Digital Services	Online3	285.94		Photocopier costs-Nov-Feb
28/02/2022	Thames Valley Water Services L	Online4	48.00		Water temp monitoring-T/H
28/02/2022	██████████	ONLINE	10.00	DH/RP	Telephone T/H Feb
28/02/2022	██████████	ONLINE	3.00	RP/DH	Land Registry
28/02/2022	██████████	ONLINE	115.95	DH/RP	Weedkiller/Boots
28/02/2022	HMRC	ONLINE	1,833.73	RP/JG	Tax/NI Contr.-Feb
28/02/2022	WODC	ONLINE	6.00	RP/JG	Rates-G/S
28/02/2022	WODC	ONLINE	852.00	RP/JG	Rates-T/H
28/02/2022	WODC	ONLINE	225.00	RP/JG	Rates-Guildhall
28/02/2022	WODC	ONLINE	105.00	RP/JG	Rates-Cemetery
02/03/2022	Adobe Systems Software	DD	12.64		Monthly sub.-Adobe
03/03/2022	BT	Cheque	-179.50		Credit note-Telephone Admin
07/03/2022	Thomas Fox Landscaping & Maint	Online	1,020.00		Contract-Feb
07/03/2022	K J Millard - Skip Hire	Online1	216.00		Skip hire-Cemetery
07/03/2022	Thames Valley Water Services L	Online2	330.00		Legionella testing-T/H
07/03/2022	Thomas Cleaning Ltd	Online3	124.32		T/H cleaning Feb
08/03/2022	Topiarus Horticulture Ltd	Online	516.00		Gardening work-Feb
08/03/2022	Gill & Co (Ironmongers) Limite	Online1	12.30		Woodfiller/Sandpaper-PO
08/03/2022	██████████	ONLINE	20.20	JG/RP	Sports Awards-Frames
08/03/2022	Bel Signs	Online	219.60		Cemetery plaque/C. Withers
10/03/2022	British Gas	DD	572.28		Gas T/H-Jan/feb
18/03/2022	Various	ONLINE	262.94	JG/MW	Town Piano-painting
18/03/2022	Unity Trust Bank	ONLINE	8,934.99	JG/RP	Salaries-March
22/03/2022	██████████	ONLINE	7.00	MW/JG	Coffee-Guildhall
22/03/2022	Viking	Online	47.56		Postage/Stationery
22/03/2022	Thames Valley Water Services L	Online1	48.00		Water temp monitoring-T/H
22/03/2022	Ubico Limited	Online2	181.84		Dog & litter bins empty-March
22/03/2022	LGRC Associates Ltd	Online3	558.00		Locum Services-February
22/03/2022	First Response First Aid Ltd	Online4	192.00		First Aid course-KJ
22/03/2022	Roundstone Catering Equipment	Online5	349.40		Cooker repair-T/H
22/03/2022	Viking	Online6	48.05		Stationery
23/03/2022	Eventbrite UK	PAYPAL	125.88	RP/DH	Mayor of Oxford event
24/03/2022	STL Communications Limited	DD	737.30		Telephone/Broadband-Feb
25/03/2022	Zoom Video Communications Inc.	DD	11.99		Zoom-March
Total Payments			48,946.46		

CHIPPING NORTON TOWN COUNCIL

FORWARD WORK PROGRAMME: GOVERNANCE for F&R Cttee Meeting 2n February 2022

Shaded areas are top priorities and have updates

Governance Area	Document or Process	Checklist	Comment
Constitutional	Standing Orders (SOs)	<ul style="list-style-type: none"> Valid set to be adopted which includes all statutory requirements (ideally based on NALC Model) Reviewed annually and as required for law changes 	Council's adopted updated SOs 15 March 2021 For review March 2022
	Scheme of Delegation	<ul style="list-style-type: none"> Scheme has been adopted and is used The scheme details clearly the delegations to officers and committees as applicable Staff and members are aware of the scheme 	New Scheme of Delegation adopted 21 December 2020 For Review March 2022
	Ethical Framework	<ul style="list-style-type: none"> A code of conduct for members adopted in accordance with the Localism Act and all members have a copy All members have completed a register of members' interests form and it is published on principal authority website and parish/town if they have a website 	A copy of the latest WODC code of conduct has been identified. All Cllrs elected in May 2021 have signed up to this. To be taken for adoption to Sept Full Council. New members have completed register of interests. Clerk to re-circulate. Publish on website when ready
	Transparency Code – Published Info on website	<ul style="list-style-type: none"> Expenditure over £500 Contracts and tender Invitations over £5000 Land and building assets 	A legal requirement (a good practice requirement?). Not

CHIPPING NORTON TOWN COUNCIL

		<ul style="list-style-type: none"> • Grants • Organisation chart (plus staff over £50K) 	<p>currently on the web site. New website is still in progress.</p>
	<p>Policies, Statements, Protocols & Plans</p>	<p><u>Policies in Staff handbook – approved</u></p> <ul style="list-style-type: none"> • Disciplinary and grievance • IT Policy • Appraisal Policy • Training and Development Policy • General Data Protection Regulations Policy • Equality and Diversity Policy <p><u>Other policies approved</u></p> <ul style="list-style-type: none"> • Grant awarding policy • FOI (2000 act and Model Publication Scheme) • Press & Media • Document retention policy – • Recording meetings policy - • Whistle blowing/raising concerns including internal reporting policy • Officer/Member protocol – Deferred to staffing sub-committee October 2021 • Bullying and Harassment/Dignity at Work • Complaints policy/procedure <p><u>Health and Safety – in progress</u></p> <ul style="list-style-type: none"> • H&S Policy <p><u>For approval at this meeting</u></p> <ul style="list-style-type: none"> • Lone Working <p><u>Forward work:</u></p> <ul style="list-style-type: none"> • Anti-fraud, anti-bribery and corruption • Absence 	<p>There is one policies for Committee to consider at this meeting:</p> <p>Lone working.</p> <p>Priority for the next meeting will be:</p> <p>Health and Safety Policy.</p> <p>Vexatious complaints policy and procedure.</p> <p>Absence</p> <p>Homeworking/Flexible working</p> <p>Expenses</p> <p>Mayor’s Allowance Policy</p>

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		<ul style="list-style-type: none"> • Homeworking/Flexible working • Expenses – staff and members • Buildings/Assets Management Plan • Member and staff training policy and development and records kept • Community engagement policy • Communications policy/strategy • Investment policy/statement • Vexatious complaints policy 	
Financial	Financial Regulations (FRs)	<ul style="list-style-type: none"> • Valid set adopted which includes all requirements of Accounts and Audit Regs and Governance and Accountability for Local Councils – a Practitioners Guide • Reviewed annually and as required for law changes – check that updated for latest law changes • Spending limits for staff are reasonable and appropriate and increased annually • Tender process is clearly defined and staff and members are aware of and have knowledge of it • All payments made in accordance with FRs and reported to Council • The process for electronic payments is clearly defined and staff and members are aware of it and have knowledge of the process • Electronic payment process is in line with good practice advice 	<p>Adopted 10 February 2021</p> <p>For review at this meeting.</p>
	Annual Return	<ul style="list-style-type: none"> • A Plan is in place to complete the return as required within the legal timeframe • Members are aware of their responsibilities and the governance statement • Outcome from the external auditor is acted upon and reported to Members 	<p>2019/20 completed.</p> <p>2020/21 completed.</p> <p>2022/22 to be commenced April 2022 (links & documentation received from external auditor by email 23rd March 2022)</p>

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	Internal Audit	<ul style="list-style-type: none"> • An independent and competent internal auditor is appointed in accordance with Council procedures, and has direct access to the RFO, clerk and members should it be required • Reports go to Council/Committee as appropriate 	Underway.
	Budget Setting Process & Monitoring & Precept	<ul style="list-style-type: none"> • Budget setting process is open and transparent, and the budget headings are clear and appropriate • Budget setting meeting agendas and supporting documents available to members and the public • A report explaining the budget (particularly any increase) is provided along with a funding breakdown showing precept, band D equivalent with any increase/decrease and any other income 	<p>Process 2022/23 was completed at the 17th January 2022 Council mtg.</p> <p>Process 2023/24 to commence through the Sept-Nov Committee Cycle. Draft Budget to November 2022 F&R meeting to be approved at Full Council 7th December 2022.</p>
	Grants	<ul style="list-style-type: none"> • A grant policy is in place, agreed by Council and widely available to members and the public • The policy is clear and easy to follow and understand • Applications are widely available and the application process is easy to understand with clear guidance to applicants • Applicants encouraged to attend the meeting where a decision will be taken and allowed to speak • Clear budgetary provision is made 	Responsibility for Grants policy transferred to Community Committee
Risk Management	Strategy & Policy	<ul style="list-style-type: none"> • A strategy and policy has been agreed by Council and understood by all staff • The policy includes; <ul style="list-style-type: none"> ▪ Business Continuity Plan ▪ Disaster Recovery Plan including data back-up off site ▪ Health & Safety ▪ Buildings & Assets ▪ Financial issues and appropriate budgetary provision 	

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		<ul style="list-style-type: none"> ▪ Legal or any other potential action against the Council 	
	Risk Assessment	<ul style="list-style-type: none"> • An annual risk assessment is completed for all activities and an action plan is completed and agreed by Council • Any new activities are added throughout the year • Staff and members have received appropriate training in risk assessment 	Reviewed in February 2020. Reviewed by Full Council on 15 March 2021.
	Insurance	<ul style="list-style-type: none"> • An annual review is completed in line with Council policy/FRs • Payment process made in line with FRs • Adequate, appropriate and realistic provisions are made within the insurance policy, including fidelity insurance cover 	Reviewed February 2020 & policy renewed March 2021
	GDPR and FOI	<ul style="list-style-type: none"> • The Council has a publication scheme under the FOI which is clear and based on the model public scheme policy issued by the ICO • The Council has met all the requirements of the GDP Regs. • The scheme is publicised widely and all staff and members and aware of it and have knowledge of it • The policy makes it clear and easy to understand how to make a request under the FOI act and how to deal with vexatious and/or multiple requests 	GDPR is complete FOI publication scheme complete
	Social Media	<ul style="list-style-type: none"> • The Council has a social media policy which includes use of Facebook and Twitter and other forms of social media • The policy clearly defines the use of social media and who has day to day responsibility • The policy includes the process for dealing with any vexatious issues or problems that arise 	Policy re staff use considered by Staffing Sub-Committee 8 February 2021 but organisational approach and Cllrs' use still to be addressed.
	Press and media	<ul style="list-style-type: none"> • The Council has a policy for dealing with the press and media, which makes it clear who speaks to the press/media on behalf of the Council 	Policy approved

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		<ul style="list-style-type: none">• Staff and members are aware of and have knowledge of the policy and receive appropriate training• The policy clearly defines how staff deal with requests from the press/media• The Council makes full use of press/media releases, with clearly defined responsibility for who deals with the releases	
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CHIPPING NORTON TOWN COUNCIL

LONE WORKING POLICY

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The scope of this policy	2
Policy	2
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Health and wellbeing	5
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Adopted by Council: Draft for comment April 2022

Review Date: April 2023

Purpose of this policy and procedure

The council recognises that some of our staff work alone, and where this is the case, seeks to ensure the health and safety of all lone workers. This document:

- Raises awareness of the safety issues relating to lone working,
- Identifies and assesses potential risks to an individual working alone,
- Explains the importance of reasonable and practicable precautions to minimise potential risk,
- Provides appropriate support to lone workers, and,
- Encourages reporting of all incidents associated with lone working so that they can be adequately managed and used to help reduce risks and improve working arrangements for the future.

The scope of this policy

It applies to all staff, whether full time, part time or temporary workers. It does not apply to councillors. Where contactors are working on behalf of the Council, they are responsible for developing their own lone working Policies.

Policy

We will protect staff from the risks of lone working, as far as is reasonably practicable. Working alone is not in itself against the law and it is often safe to do so. However, the council's policy is to consider carefully and deal with any health and safety risks for those who work alone.

Definition

'Lone Worker' refers to people who work by themselves without work colleagues either during or outside normal working hours. Examples include:

- A caretaker who opens and closes a hall either early in the morning or late at night
- A groundsman tending to green space
- Office workers who work alone in the premises, and,
- Homeworkers.

Any worker under the age of 18 years, or anyone planning to carry out a higher risk task such as working from height or accessing a confined space should not work on a lone working basis.

Responsibilities

All staff have a responsibility for the health and safety of work colleagues. The key responsibilities are as follows:

Managers

- Will try to avoid the need for lone working as far as is reasonably practicable;
- Ensure that the worker is competent to work alone and is capable with no underlying health conditions.
- Ensure that all lone working activities must be formally risk assessed. This should identify the risk to lone workers; any appropriate control measures necessary to minimise those risks; and emergency procedures;

- Arrangements for lone working must be made clear to staff and the details of what can or cannot be done while working alone explained;
- Lone workers must be informed of the hazards and understand the necessary control measures that need to be put in place and have the opportunity to contribute to the risk assessment;
- Must raise the alarm if staff cannot be contacted or do not return as anticipated, this also included validating that the staff member has returned home safely if there is no one available to raise the alarm in the event of an incident.
- Must ensure that all staff are aware of this lone working policy and procedure and provide appropriate levels of training and guidance on lone working.

Lone workers

- Take reasonable care of themselves and others who may be affected by their work
- To follow any instruction given by management or the council
- Raise with their line manager any concerns they have in relation to lone working
- Not to work alone where there is inadequate information to undertake a risk assessment.
- Inform their line manager at the earliest opportunity in the event of an accident, incident of violence or aggression whilst working alone

Staff

- To be aware of colleagues working on their own and alert to unexpected changes of routine, unanticipated periods where there is no communication.
- Buddies should ensure they maintain and share up to date contact details (see below)

Risk Assessments

Managers must complete (or ensure the completion of) a Lone Working Risk Assessment prior to every lone working activity and updated as appropriate. The risk assessment should be reviewed by the lone worker before undertaking the work and communicated to all relevant staff or councillors.

People who work alone will of course face the same risks in their work as those doing similar roles/tasks. However, they may additionally encounter hazards such as:

- Sudden illness
- Faulty equipment
- Travelling alone
- Remote locations
- Abuse from members of the public
- Animal attacks

Ways in which lone working risks can be reduced

Every lone working environment and situation is different, and therefore it is not possible to implement a 'one size fits all' approach. Where there is regular or anticipated lone working, the council will devise and implement a lone working plan that meets the needs and risks of their particular circumstances. The plan should be proportionate to any risks that are identified from the risk assessment. The plan for a groundsman lone working with machinery will be more detailed than an administrator working late in the office. This should be written down and communicated to all relevant staff and where appropriate, councillors.

Below are some example strategies that could be implemented (on their own or combined):

- Signing-in and Out book, particularly for visiting remote sites
- Electronic (or hard copy) diaries to be kept up to date with meeting/visit/lone working details
- Agreed times and method of contact
- Adopting a safe home Policy, so there is an end of day contact to check that all tasks have been completed safely; this particularly applies to where the lone worker has no one at home who can raise the alarm if they fail to return.
- Buddy scheme, keeping in regular contact and contacting a colleague if the planned tasks carry a slightly higher level of risk i.e. no mobile signal, possible risk of conflict

Buddy scheme

The following information should be written down and kept by the lone worker and their buddy, next of kin and manager:-

- Name and contact details of the lone worker
- Name, relationship and contact details of the buddy
- Name, relationship and contact details of the lone worker's next of kin
- Name, relationship and contact details of the lone worker's manager
- Any 'code word' that would indicate that the lone worker needs assistance
- Note: All these details must be kept securely in line with data protection legislation

If you change your contact details, you must let your buddy and manager know.

In circumstances where a buddy system is appropriate as a way of reducing the risks identified in the risk assessment, the buddy must have relevant details about your lone working, that may include;

- where you are going (address or area if there is no address);
- details of the purpose (i.e. preparing the hall, grass cutting, meeting);
- contact details of anyone you intend to meet (any additional contact details for the location you are visiting);
- your mode of transport;
- when you are expected to return;

Your buddy must know what to do if you do not return or make contact at the anticipated/agreed time.

Health and wellbeing

In order to ensure your personal safety, it is important that you share any details of any aspects of your health that could lead to increased risk with your manager or specific councillors. This includes pregnancy. You can then jointly plan to mitigate any potential risks caused by your circumstances. This information will be treated on a strict 'need to know' basis with your confidentiality of the utmost importance.

Reporting incidents

Any incidents or perceived risks encountered while lone working should be recorded, reviewed and acted upon. The report should include:

- A brief note of what happened, when, and who was involved,
- For any work-related aggression (verbal or physical) including threatening behaviour, all of the details of the incident and of the perpetrator should be captured, which could then be used if the police take any formal prosecution action. This might be particularly important for more serious incidents of work-related violence, and,
- In either instance, this might also include recording details of any circumstances you think might have contributed to the incident, e.g. the context of the interaction, perceptions about the condition of the perpetrator, or any environmental circumstances. This information would then support us to review our risk assessment process and see if any additional measures are needed.

If you feel unsafe, unwell, or become injured call the emergency services if you need immediate assistance. If possible, call your manager, buddy or councillor or colleague to let them know (or ask someone to do so on your behalf).

Call your manager if your plans change because you feel unwell or if you have a domestic emergency when working alone.

This is a non-contractual procedure which will be reviewed from time to time.

Appendix 1

Lone Working Safety Check List and Risk Assessment

Employee Name	
Manager Name	
Lone Working Locations and Activities	

Activity	Yes	No	N/A
Have you read and understood the Council lone working Policy?			
Have you advised your line manager of any medical condition which may affect your working alone?			
Are you aware of which environments are classed as high risk and therefore not appropriate places for lone working? Let's discuss some examples specific to your role.			
Are you aware of which tasks are not appropriate to undertake without other people present? Let's discuss some examples specific to your role.			
Have you made arrangements so that someone can raise the alarm if you fail to return home?			
Do you have a clear procedure for letting colleagues / managers know where you are, what you are doing and when you expect to finish?			
Are you in regular contact with colleagues when working alone?			
Do you have reliable communication equipment whilst working alone?			
Do you regularly assess / reassess the risks in the situations you are likely to be exposed to, i.e. dealing with intoxicated groups?			
Are you aware of the procedure for reporting accidents and near misses?			
Do you ensure that your car is parked in a public, well-lit area?			
Are you clear on the company policy of not letting any higher risk persons into the premises if working alone?			
Do you keep the premises secure (doors and windows locked) when working alone?			

Further control arrangements discussed and agreed specific to the employees role

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Employee

Signature		Date	
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Manager

Signature		Date	
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CHIPPING NORTON TOWN COUNCIL

FINANCIAL REGULATIONS

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These Financial Regulations were adopted by the Council at its Meeting held on 15th February 2021

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 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 Clerk has been appointed as The Responsible Financial Officer (RFO) for this Council and these regulations will apply accordingly and will be referred to as Clerk and RFO.
- 1.9. The Clerk and 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 Clerk and RFO shall be sufficient to show and explain the Council's transactions and to enable the Clerk and 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 Regulations¹.
- 1.11. The accounting records determined by the Clerk and RFO shall in particular contain:
- entries from day to day of all sums of money received and expended by the Council and the matters to which the income and expenditure or receipts and payments account relate;
 - a record of the assets and liabilities of the Council; and
 - wherever relevant, a record of the Council's income and expenditure in relation to claims made, or to be made, for any contribution, grant or subsidy.
- 1.12. The accounting control systems determined by the Clerk and 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 Clerk and 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);

¹ In England - Accounts and Audit (England) Regulations 2011/817
In Wales - Accounts and Audit (Wales) Regulations 2005/368

- approving accounting statements;
- approving an annual governance statement;
- borrowing;
- writing off bad debts;
- declaring eligibility for the General Power of Competence (Resolved by Council on 19th August 2019 that criteria has been met); and
- addressing recommendations in any report from the internal or external auditors,

shall be a matter for the full Council only.

1.14. In addition the Council must:

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

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

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

ACCOUNTING AND AUDIT (INTERNAL AND EXTERNAL)

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

2.2 The Clerk and 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.

2.3 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 Clerk and RFO, internal auditor, or external auditor with such information and explanation as the Council considers necessary for that purpose.

- 2.4 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.
- 2.5 The internal auditor shall:
- be competent and independent of the financial operations of the Council;
 - report to Council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;
 - to demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and
 - have no involvement in the financial decision making, management or control of the Council.
- 2.6 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.
- 2.7 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.
- 2.8 The Clerk and 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.
- 2.9 The Clerk and RFO shall, without undue delay, bring to the attention of all Councillors any correspondence or report from internal or external auditors.

ANNUAL ESTIMATES (BUDGET) AND FORWARD PLANNING

- 3.1 Each budget holding committee shall review its one 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 Council not later than the end of November each year including any proposals for revising the forecast.

- 3.2 The Clerk and RFO must each year, by no later than November, 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 Finance and Resources Committee and the Council.
- 3.3 The Council shall consider annual budget proposals in relation to 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 December each year. The Clerk and RFO shall issue the precept to the billing authority and shall supply each member with a copy of the approved annual budget.

The approved annual budget shall form the basis of financial control for the ensuing year.

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 £500; or
 - the Clerk and RFO, in conjunction with Town Mayor or Chairman of the appropriate committee, for any items below £500.

Such authority is to be evidenced by a Minute or by an authorisation slip duly signed by the Clerk and RFO, 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 by the Staffing Committee in October for the following financial year and such review shall be evidenced by a hard copy schedule signed by the Clerk and RFO and the Chairman of Council. The Clerk and 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 and RFO may authorise revenue expenditure on behalf of the Council which in the Clerk and RFO'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 and RFO 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 Clerk and 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 10% of the individual budget code whichever is the larger.
- 4.9 Changes in earmarked reserves shall be approved by Council as part of the budgetary control process.

BANKING ARRANGEMENTS AND AUTHORISATION OF PAYMENTS

- 5.1 The Council's banking arrangements, including the bank mandate, shall be made by the Clerk and RFO and approved by the Council; banking arrangements may not be delegated to a committee. They shall be regularly reviewed for safety and efficiency. Eight members will be signatories on the Council's bank mandate.
- 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 the Finance & Resources Committee. The Council or the Finance & Resources Committee shall review the schedule for compliance and, having satisfied itself shall confirm by a resolution of the Council or Committee that the payments made were appropriate. 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 Clerk and 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 Clerk and RFO shall examine invoices for arithmetical accuracy and analyse them to the appropriate expenditure heading. The Clerk and 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 or the Finance & Resources Committee, where the Clerk and RFO 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 the Finance & Resources 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 the Council Finance & Resources 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 Council or the Finance & Resources Committee .
- 5.6 For each financial year the Clerk and RFO shall draw up a list of due payments which arise on a regular basis as the result of a continuing contract, statutory duty, or obligation (such as but not exclusively, Salaries, PAYE and NI, Superannuation Fund and regular maintenance contracts and the like for which Council may authorise payment for the year provided that the requirements of regulation 4.1 (Budgetary Controls) are adhered to, provided also that a list of such payments shall be submitted to the next appropriate meeting of Council or the Finance & Resources Committee.
- 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.

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

retained and any payments are reported to Council as made. The approval of the use of BACS or CHAPS shall be renewed by resolution of the Council at least every two years.

- 6.10 If thought appropriate by the Council payment for certain items may be made by internet banking transfer provided evidence is retained showing which members approved the payment.
- 6.11 Where a computer requires use of a personal identification number (PIN) or other password, for access to the Council's records on that computer, a note shall be made of the PIN and Passwords and shall be retained in a sealed dated envelope and kept within the Council's safe for use by the Town Mayor or other authorised Officer or Councillor. 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.
- 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 and RFO shall be identified as the main contact for the bank and the Accounts Assistant appointed as the Service Administrator. The Bank Mandate approved by the Council shall identify a number of Councillors who will be authorised to approve transactions on those accounts. The bank mandate will state clearly the amounts of payments that can be instructed by the use of the Service Administrator alone, or by the Service Administrator with a stated number of approvals.
- 6.16 Access to any internet banking accounts will be directly to the access page (which may be saved under "favourites"), and not through a search engine or e-mail link. Remembered or saved passwords facilities must not be used on any computer used for Council banking work. Breach of this Regulation will be treated as a very serious matter under these regulations.
- 6.17 Changes to account details for suppliers, which are used for internet banking may only be changed on written hard copy notification by the supplier and supported by hard copy authority for change signed by two Councillors and the Clerk and RFO. A programme of regular checks of standing data with suppliers will be followed.

- 6.18 The Clerk and RFO may provide petty cash to officers for the purpose of defraying operational and other expenses. Vouchers for payments made shall be forwarded to the Clerk and RFO with a claim for reimbursement.
- a) The Clerk and RFO shall maintain as petty cash float of **no more than** £50 for the purpose of defraying operational and other expenses. Vouchers for payments made from petty cash shall be kept to substantiate the payment.
 - b) Income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.
 - c) Payments to maintain the petty cash float shall be shown separately on the schedule of payments presented to Council under 5.2 above.

PAYMENT OF SALARIES

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

- 7.7 Any termination payments shall be supported by a clear business case and reported to the Council. Termination payments shall only be authorised by Council.
- 7.8 Before employing interim staff the Council must consider a full business case.

LOANS AND INVESTMENTS

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

INCOME

- 9.1 The collection of all sums due to the Council shall be the responsibility of and under the supervision of the Clerk and RFO.
- 9.2 Particulars of all charges to be made for work done, services rendered or goods supplied shall be agreed annually by the Council, notified to the Clerk and RFO and the Clerk and RFO shall be responsible for the collection of all accounts due to the Council.

- 9.3 All relevant committees will review all fees and charges at least annually, following a report of the Clerk and RFO for approval by Council.
- 9.4 Any sums found to be irrecoverable and any bad debts shall be reported to the Council and shall be written off in the year.
- 9.5 All sums received on behalf of the Council shall be banked intact as directed by the Clerk and RFO. In all cases, all receipts shall be deposited with the Council's bankers with such frequency as the Clerk and RFO considers necessary.
- 9.6 The origin of each receipt shall be entered on the paying-in slip.
- 9.7 Personal cheques shall not be cashed out of money held on behalf of the Council.
- 9.8 The Clerk and RFO shall promptly complete any VAT Return that is required. Any repayment claim due in accordance with VAT Act 1994 section 33 shall be made at least annually coinciding with the financial year end.
- 9.9 Where any significant sums of cash are regularly received by the Council, the Clerk and RFO shall take such steps as are agreed by the Council to ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control such as ticket issues, and that appropriate care is taken in the security and safety of individuals banking such cash.
- 9.10 Any income arising which is the property of a charitable trust shall be paid into a charitable bank account. Instructions for the payment of funds due from the charitable trust to the Council (to meet expenditure already incurred by the authority) will be given by the Managing Trustees of the charity meeting separately from any Council meeting(see also Regulation 16 below)

ORDERS FOR WORK, GOODS AND SERVICES

- 10.1 An official order or letter shall be issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained.
- 10.2 Order books shall be controlled by the Clerk and RFO.
- 10.3 All members and Officers are responsible for obtaining value for money at all times. An officer issuing an official order shall ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction, usually by obtaining three or more quotations or estimates from appropriate suppliers, subject to any *de minimis* provisions in Regulation 11 (l) below.
- 10.4 A member may not issue an official order or make any contract on behalf of the Council.
- 10.5 The Clerk and 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 Clerk and 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.

CONTRACTS

11.1 Procedures as to contracts are laid down as follows:

- a. Every contract shall comply with these financial regulations, and no exceptions shall be made otherwise than in an emergency provided that this regulation need not apply to contracts which relate to items (i) to (vi) below:
 - i. for the supply of gas, electricity, water, sewerage and telephone services;
 - ii. for specialist services such as are provided by solicitors, accountants, surveyors and planning consultants;
 - iii. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;
 - iv. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the Council;
 - v. for additional audit work of the external Auditor up to an estimated value of £500 (in excess of this sum the Clerk and RFO shall act after consultation with the Chairman of Council); and
 - vi. for goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.
- b. Where the Council intends to procure or award a public supply contract, public service contract or public works contract as defined by The Public Contracts Regulations 2015 (“the Regulations”) which is valued at £25,000 or more, the Council shall comply with the relevant requirements of the Regulations²
- c. The full requirement of The Regulations, as applicable, shall be followed in respect of the tendering and award of a public supply contract, public service contract or public works contract which exceed thresholds in The Regulations set by the Public Contracts Directive 2014/24/EU (which may change from time to time)³

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

³ Thresholds currently applicable are: a) For public supply and public service contracts £181,302
b) For public works contracts £4,551,413

- 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 and RFO 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 and RFO 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 and RFO in the presence of at least one member of Council.
- g. If less than three tenders are received for contracts above £25,000 or if all the tenders are identical the Council may make such arrangements as it thinks fit for procuring the goods or materials or executing the works.
- h. Any invitation to tender issued under this regulation shall be subject to the Council's Standing Orders and shall refer to the terms of the Bribery Act 2010.
- i. 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 and RFO shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below £5000 and above £500 the Clerk and RFO shall strive to obtain 3 estimates. Otherwise, Regulation 10 (3) above shall apply.
- j. The Council shall not be obliged to accept the lowest or any tender, quote or estimate.
- k. 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.
- l. 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 the Council in respect of valuation and surveyed conditions of the property (including matters such as planning permissions and covenants) together with a business case (including an adequate level of consultation with the electorate).
- m. No real property (interests in land) shall be purchased or acquired without the authority of the 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).

PAYMENTS UNDER CONTRACTS FOR BUILDING OR OTHER CONSTRUCTION WORKS

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

STORES AND EQUIPMENT

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

ASSETS, PROPERTIES AND ESTATES

- 14.1 The Clerk and RFO shall make appropriate arrangements for the custody of all title deeds and Land Registry Certificates of properties held by the Council. The Clerk and RFO shall ensure a record is maintained of all properties held by the Council, recording the location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held in accordance with Accounts and Audit Regulations.
- 14.2 No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the Council,

together with any other consents required by law, save where the estimated value of any one item of tangible movable property does not exceed £250.

- 14.3 No real property shall be sold, leased or otherwise disposed of without the authority of the Council, together with any other consents required by law, In each case a Report in writing shall be provided to Council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).
- 14.4 No real property (interests in land) shall be purchased or acquired without the authority of the full Council. In each case a Report in writing shall be provided to Council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).
- 14.5 Subject only to the limit set in Reg. 14.2 above, no tangible moveable property shall be purchased or acquired without the authority of the full Council. In each case a Report in writing shall be provided to Council with a full business case.
- 14.6 The Clerk and 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.

INSURANCE

- 15.1 Following the annual risk assessment (per Financial Regulation 17), the Clerk and RFO shall effect all insurances and negotiate all claims on the Council's insurers.
- 15.2 The Clerk and RFO shall give prompt notification of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.
- 15.3 The Clerk and RFO shall keep a record of all insurances effected by the Council and the property and risks covered thereby and annually review it.
- 15.4 The Clerk and RFO shall be notified of any loss liability or damage or of any event likely to lead to a claim, and shall report these to Council at the next available meeting.
- 15.5 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.

CHARITIES

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

RISK MANAGEMENT

- 17.1 The Council is responsible for putting in place arrangements for the management of risk. The Clerk and 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.
- 17.2 When considering any new activity, the Clerk and RFO shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the Council.

SUSPENSION AND REVISION OF FINANCIAL REGULATIONS

- 18.1 It shall be the duty of the Council to review the Financial Regulations of the Council annually. The Clerk and RFO shall make arrangements to monitor changes in legislation or proper practices and shall advise the Council of any requirement for a consequential amendment to these financial regulations.
- 18.2 The Council may, by resolution of the Council 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.

Chipping Norton Town Council – Risk Management

Risk Assessment - Reviewed at Finance and Resources meeting on 6th April 2022.

Area	Risk	Level	Controls
Assets	Protection of physical assets	M	Buildings insured. Value increased annually RPI
	Security of buildings etc.	M	Fire Alarms on Town Hall and Guildhall. Intruder alarm on Guildhall. Photographic record held of the pictures hung in the Town Hall. Photographic evidence of chains. Back up process in place of information stored on computers at The Guildhall. CCTV at the Town Hall.
	Maintenance of buildings etc.	M	Buildings currently maintained on a regular basis.
Finance	Banking	M	The Council has a current account with Unity and one deposit fund with CCLA. Payments can be made by direct debit, standing orders or internet banking.
	Direct debits, standing orders and internet banking	M	Online payments are subject to dual authorisation. The Town Clerk's signature and two Town Councillor's signatures are required to authorise all other payments.
	Risk of consequential loss of income	M	Insurance cover. Sum insured £46,000 (to cover loss of income and relocating office). Important documents backed-up and taken off premises.
	Risk of loss of water at Cemetery	M	Water Meter to be checked for leaks each month.
	Loss of cash through theft or dishonesty.	L	Receipts issued. Cash held, low. Fidelity guarantee insurance in place.
	Financial controls and records.	M	Quarterly reconciliation prepared and reported to Council. Two/three signatories required on cheques. Internal and external audit.
	Comply with Customs & Excise Regulations	M	VAT payments and claims submitted as required. Internal auditor to provide double check.
	Sound budgeting to underlie annual precept.	M	F&R Committee and Council receive detailed budgets in November/December each year. Precept derived directly from the budget.

			The Town Council receives and approves the accounts quarterly.
Liability	Risk to third party, property or individuals.	M	Insurance in place. Playing fields checked regularly. Investigations carried out when damage reported.
Liability cont.	Legal liability as consequence of asset ownership (especially burial ground and playgrounds).	H	Insurance in place. Weekly checks of playgrounds and written records kept. Six monthly checks by Zurich Insurance. Inspections of the Cemetery, Church Yard and Pool Meadow carried out by the Cemetery committee. Regular maintenance and repairs undertaken.
Employer Liability	Comply with Employment Law	M	Membership of OALC and NALC. Contracts of employment; Grievance and Disciplinary Procedures, based on NALC models, procedures to be strictly followed.
	Comply with HMRC requirements.	M	Notifications and advice from HMRC. Internal auditor carries out annual checks.
	Safety of staff and visitors.	M	Health and Safety Policy in place – reviews and inspections carried out by the Health and Safety Committee. <u>Guildhall</u> : Door locked and public access restricted when single member of staff present. Anybody driving the tractor on hire for snow clearance for the Town Council would be trained prior to use.
			Town Hall: Building licensed by WODC for public use.
Legal Liability	Ensuring activities are within legal powers.	M	Clerk to consult OALC on any proposed activities for which powers are not clearly stated. Legal advice to be sought where necessary.
	Proper and timely reporting via the minutes.	M	Six Council and committee cycles are held per year and always receives and approves minutes of meetings held in the interim. Minutes made available to press and public at the Guildhall offices and on the Town Council's web site.
	CCTV	M	One person to operate the CCTV system at the Town Hall and solely for business purpose.
	Proper document control.	M	Leases stored in safe.

Councillors Propriety	Registration of interest Standing Orders and Financial Regulations	M M	Code of Conduct in place; General Notice of Members Registrable Interests sent to WODC's Monitoring Officer; Declarations of interest recorded in the minutes. The Standing Orders and the Financial Regulations are reviewed and kept up to date.
COVID-19	General risks	M	The Council has followed Gov and NALC advice from the outset of the epidemic. The Council has adopted and adhered to Gov advice.
	Risk of infection – Council Staff and offices	M	Council staff working from home, or alone in the office or Town Hall or elsewhere. To be reviewed monthly in light of Gov advice. Staff to follow Gov guidance on hygiene measures. Actions required: Deputy Clerk to provide grounds maintenance operative with C-19 guidance and PPE..
	Risk of infection – council meetings, councillors and members of the public.	M	Council meetings suspended. Online meetings permitted by the 2020 C19 Regulations. Keep under review in the light of additional Gov guidance.
	Risk of infection - facilities and amenities (parks, playgrounds, allotments, street furniture, buildings, cemetery, etc)	M	Closure of facilities as required by Gov. Signage in place. Adherence to social distancing and use guidelines (eg burials). The Council will continue to inspect seats, benches, fences and notice boards. The Council cannot maintain the bio-security of such facilities and the cost of closing off such facilities is prohibitive.

Approved: