**COMMITTEE MEMBERSHIP:**

S. Browne, M. Gingell (Chair), K. Murphy (Vice-Chair), S. Olander (ex-officio), R. Peaty, J. Robertson, L. Sinfield, E. Taylor (ex-officio), J. Wooddissee

**FOR INFORMATION:**

J. Welch, D. Collins, S. Kiddie, A. Kitchen, G. Waterman  
Town Clerk

Diss Express

**DISS TOWN COUNCIL**

Council Offices, 11-12 Market Hill,  
Diss, Norfolk, IP22 4JZ

Telephone: (01379) 643848

Email: [towncouncil@diss.gov.uk](mailto:towncouncil@diss.gov.uk)

**DEPUTY TOWN CLERK (COO)**

Miss S French (CiLCA)

Our ref: EX 01.03.23

Date: 23/02/2023

**NOTICE OF MEETING**

Dear Members of the Public and Press,

You are cordially invited to attend a meeting of **Executive Committee** to be held in the **Council Chamber** at **Diss Corn Hall** on **Wednesday 1<sup>st</sup> March 2023** at **7.15pm** to consider the business detailed below.

Chief Operations Officer / Deputy Town Clerk

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**AGENDA**

- 1. Apologies.**  
To receive and consider apologies for absence.
- 2. Nomination of Substitute Representatives**  
To note nominated substitute representatives attending in place of those who have sent their apologies.
- 3. Declarations of Interest and Requests for Dispensations**  
To note any declarations of members' pecuniary and/or non-pecuniary/other interests pertaining to items on the following agenda, to note any dispensations granted in respect of business to be discussed and to consider any requests for dispensations.
- 4. Minutes**  
To confirm as a true record, the minutes of the Extraordinary Executive Committee meeting held on 7<sup>th</sup> December 2022 (copy herewith).
- 5. Public Participation**  
To consider a resolution under Standing Orders 3d to 3h to suspend the meeting to hear comments from members of the public on items to be discussed on the agenda To consider a resolution under Standing Orders 3d to 3h to suspend the meeting to hear comments from members of the public on items to be discussed on the agenda (*the period of designated time for public participation is 20 minutes unless directed by the Chairman of the meeting*)

*and individual members of the public are entitled to speak for a maximum of five minutes each).*

**6. Items of URGENT business**

To discuss any item(s) of business which the Chair or Town Clerk has previously been informed at least 24 hours before the meeting and decides should be considered as a matter of urgency (*councillors are reminded that no resolutions can be made under this agenda item*).

**7. Policies (to be read in advance of the meeting, any comments to be sent to the Deputy Clerk)**

- a) To approve a NEW Credit Card Policy (copy details herewith).
- b) To approve a revised LGPS employers discretion policy (copy details herewith).
- c) To approve a revised communications policy (copy details herewith).
- d) To approve a new co-option policy (copy details herewith).
- e) To approve a revised co-option application form (copy details herewith).

**8. Strategic Plan**

- a) To consider progress on the Strategic Plan actions (copy details herewith).
- b) To consider recommendations regarding potential for market growth (report reference 55/2223 refers).

**9. Progress report**

To note progress on decisions made at the last meeting of this committee (copy herewith).

**10. Finance**

- a) To receive the 3<sup>rd</sup> finance quarterly report (report reference 59/2223 refers).
- b) To receive a report regarding the review of internal controls (report reference 57 & 58/2223 refers).

**11. Member Forum**

To consider information or issues relevant to this committee from members for brief discussion, action or inclusion on a future agenda.

**12. Date of Next Meeting**

To note that the next meeting of the Executive Committee is scheduled to take place on Wednesday 28<sup>th</sup> June 2023 at 7.15pm.

**NOTES**

1 - Council has a statutory legal duty under the Localism Act 2011 s2 and has adopted a code dealing with the conduct that is expected of members in order to promote high standards of conduct as required by the Act. Members' disclosable pecuniary interests are kept on a register available to view on the Council's website. Allegations about the conduct of a councillor may be made to the district council's monitoring officer. Diss Town Council has also adopted a dispensation policy.

The reports and enclosures referred to in this agenda are available (unless marked confidential) for public inspection on our website.

DISS TOWN COUNCIL

MINUTES

DRAFT

Minutes of the meeting of the Executive Committee held in the **Council Chamber** at **Diss Corn Hall** on **Wednesday 7<sup>th</sup> December 2022 at 7.15pm.**

Present: Councillors: J. Robertson  
J. Wooddissee  
R. Peaty  
E. Taylor (ex-officio)  
L. Sinfield  
G. Waterman  
K. Murphy

In attendance: S. French (Deputy Town Clerk)

**EX1222/01** **APOLOGIES**

Apologies were received and accepted from Councillors M Gingell, S Browne and S. Olander.

**EX1222/02** **NOMINATION OF SUBSTITUTE REPRESENTATIVES**

Councillor Waterman attended the meeting and was nominated as a substitute representative for Councillor Gingell.

**EX1222/03** **DECLARATIONS OF INTEREST**

There were none.

**EX1222/04** **MINUTES**

Members confirmed that the minutes of the Executive Committee meeting held on 28<sup>th</sup> September 2022, were a true record.

**EX1222/05** **PUBLIC PARTICIPATION**

There were no members of the public present.

**EX1222/06** **ITEMS OF URGENT BUSINESS**

Members discussed item(s) of business which the Chair or Town Clerk has previously been informed at least 24 hours before the meeting and should be considered as a matter of urgency (*councillors are reminded that no resolutions can be made under this agenda item*).

There were no matters discussed under this item.

**EX1222/07** **POLICIES**

a) Members discussed the Hand/Arm Vibration Policy. It was

**RESOLVED:** To approve the Hand/Arm Vibration Policy.

**(Action: Dep TC to upload to website immediately)**

a) Members discussed the revised Fire Safety Policy. It was

**RESOLVED:** To approve the Fire Safety Policy.

**(Action: Dep TC to upload to website immediately)**

b) Members discussed the revised Annual Leave Policy. They would like point 4 changed from 44 days which they believe is a typo, on point 14 would like the wording changed to staff requiring holiday of less than 3 days would need to submit the request to their line manager with at least 2 weeks' notice. It was

**RESOLVED:** To approve the Annual Leave Policy once these changes had been implemented.

**(Action: Dep TC to make changes and upload to website immediately)**

- c) Members discussed the revised Protocol for marking death of senior Royal. They noted that some of the information was incorrect regarding senior royal titles and would like these checked and changed. It was

**RESOLVED:** To approve the Protocol for marking the death of a senior royal once the titles had been checked and any necessary changes made.

**(Action: TC to make the required changes and then pass to Dep TC to upload to website immediately)**

**EX1222/08**

**FINANCE**

Members received the 2<sup>nd</sup> quarterly financial report. The RFO updated Council on the budget and explained that we are currently running at 54% of the current budget and we are 6 months into the budget year, council were made aware that at this current rate of expenditure we will stay within the yearly budget for 2022/23.

Council would like to move some of the funds that are not going to be utilised by the Council in the short term to gain a better rate of interest than we are currently receiving at 0.01%.

The RFO stated that she believes that the Council Financial Regs would not allow for Council money to be put into a higher interest rate bank account. It was noted by Council that the Financial Regs are a council document, and they could be changed to allow Council to diversify funds into higher rate bank accounts.

The RFO stated that the Regulations are due to be upgraded in March 2023.

Council asked the RFO to look at our business rates at the DYCC to see whether we can claim some relief on these rates due to the DYCC being rented out to charities.

**(Action: RFO to investigate whether we can diversify money into other accounts with better interest rate returns for our money; immediately)**

**(Action: RFO to investigate whether we can receive a refund on our business rates at the DYCC and bring back the information to Executive in March 2023).**

**EX1222/09**

**BUDGET**

Members considered the Executive committee budget recommendations for 2023/24 for approval by Full Council on 21<sup>st</sup> December 2022. It was

**RESOLVED:**

- 1) To approve the budget allocation for the executive committee related expenditure of £522,756 and income of £500 to Full Council on 21<sup>st</sup> December.
- 2) To approve the total precept request of £586,972 to Full Council on 21<sup>st</sup> December including £10K to EMR projects D & E.
- 3) To approve transfer of £693 from the communication strategy EMR to the cemetery chapel EMR.  
**(Action: RFO; immediately)**

**EX1222/10**

**RIALTUS UPGRADE**

Members considered a report (reference 42/2223 herewith refers) on upgrading Rialtus software from a site based to cloud-based system. Councillors agreed that the cloud system would be significantly more expensive, and they would like some clarity on whether we needed to change to a cloud-based system. Members would like it confirmed whether we have a system to back up data daily. If we do have this system in place, then they believe that the cloud-based system would not be cost effective. It was

**RESOLVED:** 1. If rialtus system is being backed up daily then no new cloud based system is required. If rialtus system is not being backed up daily then council would like the Dep TC to bring the Rialtus report back to next Executive meeting to consider the option of purchasing a new cloud based system.

**(Action: Dep Town Clerk; immediately)**

**EX1222/11**

**STRATEGIC PLAN**

Members considered progress on the Strategic Plan actions. Councillors would like another visit to the sports ground to look at where we can update the site to find ways to increase the income generated at this site, they would like to consider a new strategic action plan at the sports ground. Councillors talked through the Carbon footprint/Mere diversity on the strategic plan and agree that they would need an officer assigned to each of these strategic objectives to ensure that the items move forward.

**(Action: Dep TC to arrange an appointment for Councillors to visit the Sports Ground with a view to implementing a new strategic plan item; immediately).**

**(Action: TC to assign officer to both the Carbon Footprint and Mere diversity objectives on the strategic plan and to arrange future meetings with relevant Councillors to move the projects forward; immediately).**

**EX1222/12**

**MEMBER FORUM**

Members considered information or issues relevant to this committee from members for brief discussion, action, or inclusion on a future agenda.

Members discussed how they would like to receive the agenda going forwards, they would like the agenda to be sent to them via email rather than being put into the diaries as there seems to be an issue with these on a regular basis.

Councillor Taylor stated that they would like the agenda to be submitted without any further reports or amendments added to the agenda before meetings, they felt that agendas on several occasions are being changed or reports are being tabled which is unnecessary.

**EX1222/13**

**DATE OF NEXT MEETING**

Members noted that the next meeting of the Executive Committee is scheduled to take place on Wednesday 1<sup>st</sup> March 2023.

**EX1222/14**

**PUBLIC BODIES (ADMISSIONS TO MEETINGS)**

Members considered a resolution under the Public Bodies (Admissions to Meetings) Act 1960 and Standing Orders 3d to exclude members of the public and press in order to discuss the following item which is properly considered to be of a confidential nature. It was

**EX1222/15**

**GOVERNANCE QUALIFICATION**

Members received an update from the Deputy Town Clerk/COO on the first year of her community governance qualification.

**EX1222/16**

**PROGRESS REPORT**

Members noted progress on decisions made at the last meeting of this committee.

Meeting closed at: 20:34.

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Chairman: Kieran Murphy

## CORPORATE CREDIT CARD POLICY

### 1. GENERAL PRINCIPLES

- 1.1 Diss Town Council ("the Council") allows some of its employees in the conduct of their business on behalf of the Council to utilise a corporate credit card ("the card")
- 1.2 The Council recognises that cost savings may be made by purchasing goods online and in outlets where trade accounts are not applicable.
- 1.3 To ensure good financial management and sound corporate governance, the cards' will only be issued to authorised cardholders. Only the senior management whose job descriptions include authorities to purchase may be authorised cardholders to protect both staff and the Council from the risk of fraud and unauthorised expenditure.
- 1.4 Cards will be subject to strict terms and conditions of use as well as controls in place for the Council's business credit card transactions which are set out in the procedures below.

### 2. AUTHORISED CARD HOLDERS

- 2.1 As per 1.3 above only senior management are authorised cardholders.
- 2.2 The authorised cardholder may only use the card after they have signed the **declaration of acceptance and undertaking** (Appendix 1) agreeing to abide by the terms and conditions of use as detailed in this policy.

### 3. SPENDING PROCEDURE

- 3.1 The credit card can be used for approved Council expenditure only, always adhering to financial regulations. The credit card must not be used for non-Council expenditure. Use of the card for personal transactions is strictly prohibited.

The credit card should only be used for low value and one-off purchases requiring immediate payment or where the payment on invoice option is unavailable.

- 3.2 Cash withdrawals are not permitted on the credit card.
- 3.3 Authorised cardholders must only use their own named card and it is the authorised cardholder's responsibility to ensure appropriate use of their card.
- 3.4 Purchases on the credit card must comply with the approval limits set out in the Council's Financial Regulations.
- 3.5 Original receipts, including VAT receipts, are to be obtained for all card transactions. Prepaid invoices should be made out in the name of Diss Town Council showing the Council's office address.
- 3.6 Purchase on the credit card must be accompanied by an official authorised purchase order.
- 3.7 All credit card transactions should be entered into the credit card log by the authorised cardholder.
- 3.8 The RFO will be responsible for carrying out the monthly reconciliation of the credit card. The credit card balance will be cleared in full each month.

#### **4. CARD SECURITY**

- 4.1. The authorised cardholders are responsible for ensuring the security and safekeeping of the card issued to them together with the related PIN number and other security details. The card must be stored in a locked and secure location on the Council premises.
- 4.2. **If a card is lost or a PIN number forgotten or compromised** the authorised cardholder must inform the card provider (currently Barclays Bank) and the Council's banking administrator (currently the RFO) immediately. The contact number for reporting lost or stolen cards is 0800 151 0900 (+44 1604 230 230 if abroad).
- 4.3. Any named cardholder who leaves the employment of the Town Council or ceases to be an authorised named cardholder will have their use of the card immediately revoked pending full cancellation of the card.

#### **5. CREDIT LIMITS**

- 5.1. Monthly spending is restricted by the credit limit as set by the Council banking administrator. The credit limit will reflect the amounts set out in section 4 "budgetary control and authority to spend" of the financial regulations<sup>1</sup> for each authorised cardholder unless authorised by Council or Executive committee before any order is placed.
- 5.2. The total credit limit for DTC as a whole with the card provider should be authorised by the Chair of the Executive Committee. This allows for extraordinary expenditure by means of changing the credit limit for one authorised cardholder for no more than a month.
- 5.3. Only the Council's banking administrator is authorised to change credit limits or permissions for card users on the online banking website.

#### **6. MISUSE OF A CREDIT CARD**

- 6.1. The use of the credit card for any purpose that is not in accordance with this policy may result in action being taken under the Council's Disciplinary Policy and the withdrawal of the card. Examples of unauthorised use include transactions for personal or non-business use, the use of the card without prior authorisation and the failure to comply with the terms of this policy.
- 6.2. A cardholder must not allow another member of staff or other person outside of the council to utilise their card for purchases whether for the council or personal, this breach will be dealt with by way of action under the Council's Disciplinary Policy.

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<sup>1</sup> Current limits are £2500K for the Town Clerk, £1500 for the COO and RFO and £750 for the FBM. This is for budgeted day to day expenditure. Irregular or out of the ordinary expenditure is £2000 for the Town Clerk in conjunction with the chairman of the appropriate committee.

## **APPENDIX 1 – AUTHORISED CARDHOLDER FOR CORPORATE CREDIT CARD**

### **DECLARATION OF ACCEPTANCE AND UNDERSTANDING**

Name:

Post Title:

I confirm that I have read and understood Diss Town Council's Credit Card Policy and confirm that I will adhere to its conditions in my use of the corporate credit card provided.

I confirm that I will, as soon as is practicable, report lost or stolen corporate credit cards to the Card Provider.

I understand that the card is for official Council purchases of goods and services and should I fail to comply with any of the terms and conditions of the Corporate Credit Card Policy then the corporate credit card may be withdrawn

Should I use the card for any purpose other than official Council purchases of goods and services I undertake to repay to the Council the amount charged to the Council for this purpose. I further consent to the Council making deductions from my salary or any other payments due to me to recover this amount.

Signed:

Date:

*Please forward this form to the RFO once completed*



## Local Government Pension Scheme Employers Discretions Policy

### POLICY STATEMENT

1. As required by Reg 60(1) of the LGPS Regulations 2013 and Reg 66 (1) of the LGPS (Administration) Regulations 2007 set out below is the policy statement on Pensions for The Council.
2. A copy of this policy is available ~~on our website~~ ~~from the Clerk~~ and has also been lodged with the Norfolk Pension Fund.
3. In all references to agreement by the Council any decisions must be placed before the Executive Committee and be subject to an agreed resolution.

### COMPULSORY ITEMS:

#### Funding of Additional Pension: Regulations 16(2e) 16 (4d)

The Council may fund wholly, or in part, a member's additional pension contract. The payment can be paid by regular contributions or a lump sum.

#### Awarding Additional Pension: Regulation 31

The Council may increase a member's benefits by awarding additional pension up to a maximum of £6,500 pa from April 2014 on agreement of the Council. The Council will consider exercising this discretion only in cases where it can see a clear financial or administrative advantage to the Council.

#### Flexible Retirement: Regulation 30(6)

The Council may give consent for a member aged 55 or more who reduces their grade or hours of work (or both) to receive all or part of their LGPS benefits immediately, even though they have not left Council's employment on agreement of the Council. The Council will consider exercising this discretion only in cases where it can see a clear financial or administrative advantage to the Council.

#### Waiving of Actuarial Reduction: Regulation 30(8)

If the benefits payable on retirement before normal pension age would normally be reduced for early payment, The Council may agree to waive all or part of the reduction on agreement of the Council. The Council will consider exercising this discretion only in cases where it can see a clear financial or administrative advantage to the Council.

**Early Payment of Pension: Regulation 30 of the LGPS (Benefits, Membership and Contributions) Regulations 2007**

The Council may give consent for a member aged 55 or more who has left its employment prior to April 2014 without an entitlement to immediate LGPS benefits to receive them straight away regardless, on agreement of the Council.

If the benefits payable would normally be reduced for early payment, the Council may agree to waive all or part of the reduction on compassionate grounds. Any request for such action must be backed by reports from the employee's Line Manager and also the Town Mayor. In the case of the Clerk, reports will be required from the Town Mayor & Council Leader.

**NON-COMPULSORY ITEMS:**

**Membership Aggregation: Regulation 22(7b) (8b)**

A member who transfers from another LGPS employer, either directly or after a break, wishing not to aggregate the most recent of their periods of previous scheme membership with their current membership, must make an election within 12 months of the employee becoming an active member.

**Shared Cost AVCs: Regulation 17(1)**

The Council will not contribute towards a Shared Cost AVC (Additional Voluntary Contributions) Scheme.

**Forfeiture of Pension Rights: Regulation 19(2), 91, 92, 93**

If a member leaves as a result of a conviction for an offence in connection with their LGPS employment or as a result of their own criminal, negligent or fraudulent act in connection with that employment, the Council has discretion (within the terms of these five regulations) to direct that all or part of their LGPS pension rights should be forfeited and/or paid over to the employer or specified dependents of the member. The Committee will make a recommendation to Full Council.

**Appointment of Adjudicator for Member Disagreements: Regulation 74(1)**

The Council appoints the RFO or in their absence the Town Clerk~~Deputy Town Clerk or Town Clerk~~ as the person to deal with the first stage of any disagreement between an LGPS member and the Council.

**Transfers of Pension Rights: Regulation 100(6)**

A member who has previous pension rights in a different pension scheme may not transfer them into the LGPS outside of the scheme time limit of 12 months.

**Members' Contribution Rates: Regulation 9(3)**

The Council will allocate members into the appropriate contribution band every financial year. If a member's pay moves into a different band during a financial year, the Council will implement the new band immediately.

**Admission Policy ('designating bodies' only) : Regulation 3(5)**

All employees of The Council are eligible to join the LGPS (providing they meet the scheme regulations) on completion of six months service or when the employee is offered a permanent contract.

Last Reviewed Mar 2023~~2~~  
 Next Review Date Mar 2024~~3~~

## COMMUNICATIONS POLICY

### Contents

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Clerk and CEO are inter-changeable titles, as are Deputy Clerk and COO.

### 1 Introduction

- 1.1 Diss Town Council is committed to active community engagement through a wide range of channels, including online and social media.
- 1.2 The Council is committed to the provision of accurate information in respect of its functions, decisions and actions. Accordingly, great care needs to be taken when addressing communications within the Town Council and with outside bodies.
- 1.3 The aim of this Policy is to set out a Code of Practice to provide guidance to staff and councillors about the use of media such as e-mails, blogs, social networking sites, podcasts, forums, messages boards or comments on web articles such as Twitter, Facebook, Instagram, LinkedIn and other relevant social media websites.

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### 2 Aim

- 2.1 The aim of this Policy is to ensure:
  - 2.1.1 Engagement with individuals and communities and successful promotion of Council based services through the use of all media formats;
  - 2.1.2 A consistent approach is adopted and maintained on behalf of Diss Town Council;
  - 2.1.3 That Council information remains secure and is not compromised through the use of social and online media;
  - 2.1.4 That users operate within existing policies, guidelines and relevant legislation;

2.1.5 That the Council's reputation is upheld and improved rather than adversely affected;

2.1.6 That communication is effective, timely, appropriate, useful, engages with a wider audience and utilises cross-promotion of other Council communication tools (e.g. website, newsletter, linking Facebook to Twitter account etc).

### 3 Scope

3.1 This policy covers all individuals working at all levels within the Council, including all ~~elected and co-opted~~ councillors, the Clerk to the Council and all other employees and volunteers. For ease, the word 'personnel' may be used as a collective term in this document.

3.2 It is also intended for guidance for others communicating with the Town Council.

3.3 This policy supplements and should be read in conjunction with all other policies and procedures adopted by the Council such as the Privacy policy, Disciplinary Procedure, Members' Code of Conduct, the Computer, Email and Internet policy and Data Protection policy. The Council's ~~policy handbook~~ ~~are~~ ~~is~~ available at <https://www.diss.gov.uk/about-us>.

3.4 This policy does not form part of any contract of employment and it may be amended at any time.

3.5 The policy covers all of the Council's online media channels, which are currently:

3.5.1 [www.diss.gov.uk](http://www.diss.gov.uk) – website.

3.5.2 E-mail addresses linked to the diss.gov.uk domain name.

3.5.3 Facebook - [@DissTC](https://www.facebook.com/DissTC)

3.5.4 Twitter - [@DissTownCouncil](https://twitter.com/DissTownCouncil)

3.5.5 Instagram – [@disstowncouncil](https://www.instagram.com/disstowncouncil)

3.6 Over time the Town Council may add to the channels of communication that it uses as it seeks to improve and expand the services it delivers. When these changes occur, this policy may be updated to reflect the new arrangements that it uses to communicate with people who live in, work in and visit Diss. The Council will always try to use the most effective channel for its communications.

3.7 The use of new media channels will not replace existing forms of communication. The website and other forms of social media will be used to enhance communication.

### 4 Legal Obligations

4.1 The Freedom of Information Act (FOI) 2000 and [the General Data Protection Regulation \(GDPR\)](#) applies to public bodies. The FOI Act allows members of the public to request information from the Town Council which must be treated in accordance with GDPR.

4.2 ~~Town Council information is held by Town Council administrators staff and some information is held by Town Councillors, is subject to the FOI Act and must be made available if requested in accordance with the FOI Act, GDPR and the Town Councillors will also be subject to the although the length of time that information is held by councillors will not be subject to the~~ Town Council's retention and destruction policies.

4.3 ~~Town Council information held by councillors is subject to the FOI Act and must be made~~

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available if requested in accordance with the FOI Act and GDPR.

- 4.4 As Data Controllers of personal data (as defined by GDPR), councils must ensure the confidentiality, integrity and availability of all personal data they hold, even if the data is being processed through personal email accounts or is stored on a privately-owned device.
- 4.5 Personnel must not send, receive or disseminate proprietary data or any confidential information belonging to Diss Town Council to or from a third party unless authorised.
- 4.6 Permission to publish photographs or videos on social media sites should be sought from the persons, parent / guardian or organisations in the video or photograph before being uploaded.

## 5 E-mails

- 5.1 ~~Personnel will be provided with a dedicated diss.gov.uk e-mail address upon their appointment to a position within the Council (including councillors).~~ Access to e-mail accounts will be removed for staff and councillors as soon as a relationship with the Council ceases.

~~5.2 These email addresses can be accessed by members of the public via the Town Council website.~~

~~5.35.2~~ Individuals are responsible for what they post or send. ~~The Council is~~ Personnel are personally responsible for any online activity conducted via e-mail addresses linked to the diss.gov.uk domain name.

~~5.45.3~~ Personnel are restricted to ensuring use of these accounts is for the proper performance of their Council related duties only. These accounts should be the only ones used by personnel in relation to their Council related duties.

~~5.55.4~~ Town Council or email addresses ~~should not be used~~ are prohibited to ~~must not be used~~ by anyone other than the Town Councillor to whom the Town Council email address has been assigned.

~~5.65.5~~ All Councillors are given a councillor email address at the beginning of their term of office, whilst working on official Council business Councillors will only use their dedicated councillor email address. ~~Councillors will must not conduct any official council business using their own personal email- accounts. If a Councillors is found to be using their own personal email accounts for official council business may be subject to councillor code of (?) conduct procedures. Any official Town Council business held by councillors in their own private email accounts is still subject to the Freedom of Information Act and therefore the individual account can be searched for requested information. Deleting or concealing information with the intention of preventing its disclosure following receipt of an FOI request is a criminal offence under section 77 of the FOI Act and the person concealing the information is liable to prosecution.~~

~~5.75.6~~ The use of email to exchange correspondence requires the same professional standards as other forms of communication. You should not send or forward mail which is defamatory or offensive for whatever reason.

~~5.8 The Council will audit and monitor use of the systems to ensure proper and effective~~

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~~business use. Privacy should not be expected in the use of Council email facilities. All email is stored and the Council may inspect an email (including personal emails) at any time.~~

~~5.95.7~~ No account details may be changed without first informing the Chief Operations Officer/Town Clerk.

~~5.8~~ Councillors and staff are not permitted to debate matters of council business by e-mail or any other method of communication. The correct procedure is for the debate to take place at a public meeting.

~~5.9~~ Councillors must avoid emailing views or discussing in advance of a decision to be debated by the Council or a committee meeting, that may constitute predetermination or bias. The Localism Act 2011 states that councillors must not have "had or appeared to have had a closed mind (to any extent) when making the decision". (See Localism Act section 25).

~~5.106~~

~~5.146.1~~ Junk mail is a hazard of internet life and efforts should be made to isolate it at source, if not it should be deleted immediately, and no attachments should be opened. It is important to keep virus protection up to date.

~~5.12~~ In order to protect from viruses, email attachments which might contain macros (word processor and spreadsheet files) or applications, should not be opened if they are from a sender whom you do not recognise, simply delete.

~~5.13~~ Be aware that agreements made by email have the same status as letters or formal contracts. The Clerk has the sole authority to purchase or acquire goods or services on behalf of the Council via email.

~~5.146.2~~ Staff and Councillor Personnel eEmail inboxes must be checked weekly/regularly to ascertain all correspondence within that system. By the staff member/councillor.

~~5.156.3~~ Arrangements must be made to ensure that inboxes of staff members are checked during extended times of absence due to holiday or sickness. These emails would be checked by the staff members line manager. (Extended times would account for a period of absence for more than 2 weeks)

~~5.16~~ Emails need to be kept as per the document retention policy. It is recommended that emails are retained for no more than twenty four months before they are deleted. Those containing important material should be saved to a separate folder.

## ~~6.7~~ Email Etiquette

~~6.1~~ Email is not always the best way to communicate information as email messages can often be misunderstood and the volume of email messages people receive can be prohibitive to receiving a meaningful reply as a result of email overload.

~~6.27.1~~ The Clerk and Councillors Personnel have the responsibility of deciding whether email is the most appropriate form of communication and should consider the following factors before sending an email:

~~6.2.47.1.1~~ The Subject - some subjects are too sensitive to be sent via email, e.g.

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employee information. Careful consideration needs to be given as it is the responsibility of the sender to decide whether ~~or not~~ email is the most appropriate vehicle for communication in these circumstances.

~~6.2.27.1.2~~ Speed of Transmission - where information is needed to be communicated urgently and the recipient is expecting it then this is fine, however, if an urgent message needs to be sent and the recipient(s) is/are not expecting anything, then it is probably better to use the phone with a following up email highlighting the agreements made during the conversation.

~~6.2.37.1.3~~ Speed of Response - there is no guarantee that an email will be read as soon as it is sent; if the email requires immediate action, then this is probably not the best way to communicate. A read receipt may be used to help people who need a quick response, to note that the mail has been read. Instant replies should not be expected; reasons for urgency should be stated.

~~6.2.47.1.4~~ Number of Recipients - do not necessarily use reply all as not everyone in the previous communication necessarily needs to receive the email.

7.2 When writing an email, it is important to compose the message with the same care and clarity applied to drafting letters and memos, particularly as emails form part of the corporate record under the Data Protection and Freedom of Information Acts.

~~6.3~~

~~6.4~~ Information and documents sent to your @diss.gov.uk inbox if distributed further must be sent from the same email address.

~~6.57.3~~ E-mails that are sent to external addresses should include the Council's standard disclaimer and signature format. Always ensure you include your name including the title Cllr and role if appropriate e.g., Town Mayor, Chairman of X Committee, the Town Council Website Address and the disclaimer as shown in the example below:

Cllr ~~Joe Bloggs~~ Eric Taylor (~~Chair of Facilities~~ Town Mayor)  
Diss Town Council  
[www.diss.gov.uk](http://www.diss.gov.uk)

This email and any files transmitted with it are confidential and may be legally privileged and are intended solely for the use of the individual or entity to whom that they are addressed. If you are not the intended recipient, any use, disclosure, copying or forwarding of this email and/or its attachments is unauthorised. If you have received this email by mistake please notify the sender immediately before deleting it.

~~6.6~~ Always ensure that your Recipient List is appropriate to avoid causing a nuisance to other colleagues.

~~6.7~~ Email to multiple addresses outside Diss Town Council should be sent as a blind copy, (bcc). Messages sent to groups of people must be relevant to all concerned.

~~7.4~~

~~6.87.5~~ Always complete the Subject Line with a clear description of what the email is about as recipients cannot always distinguish between what they need to look at immediately and what can wait. For example, Full Council minutes March 2022 for approval.

~~6.97.6~~ Always use plain language. Ensure language is simple, unambiguous and to the point.

~~6.407.7~~ Avoid using abbreviations and emoticons. Be aware that other colleagues may

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not know the meaning of informal abbreviationsexpressions, such as FWIW (for what it's worth).

~~Be polite. Tense can be misinterpreted. Please and thank you go a long way. Users must not send emails to Town Council staff, fellow councillors or members of the public that are condescending in nature.~~  
6.14

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6.127.8 Keep the tone of your comments respectful and informative, never condescending or "loud." Use sentence case format, not capital letters, or write in red to emphasis points.

6.13 ~~Avoid personal attacks, online fights and hostile communications.~~

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6.147.9 Be patient. Not everyone can respond immediately or necessarily have the confidence to communicate using email.

6.157.10 ~~Never reply in anger. Take a break or sleep on it before responding.~~

6.167.11 Don't conduct an argument on email - it is unprofessional.

6.177.12 Never 'flame' anyone. A flame is an electronic verbal attack. If a flame is received, then please do not respond in anger as this may be regretted later. ~~Users should not engage in exchanging flames and create a 'flame war'. Take a break or sleep on it before responding.~~

6.187.13 Spell and grammar check everything. Correct any errors promptly.

6.197.14 Always, ~~always~~ read emails before sending ~~them~~ and consider the ~~recipient's~~ ~~ultant~~ reaction of the recipient. ~~Always use clarify. Ensuring clarity in the message is time well spent.~~

6.20 ~~Be mindful of the information you post on sites and make sure personal opinions are not published as being that of the Council, bring the Council into disrepute or are contrary to the Council's Code of Conduct and other policies.~~

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6.217.15 Respect the privacy of ~~other councillors~~ ~~personnel~~ and residents. Do not disclose confidential matters or criticise Council policies or personnel.

6.227.16 ~~Residents and councillors should note that not all communications require a response.~~

6.237.17 ~~When an email complaint is received from a resident or councillor and an. There will not always be immediate answer is not available the staff or councillor personnel will send a holding reply within 48 hours to acknowledge receipt of the email, explaining when to expect further correspondence. This may include discussion and resolution at a Council meeting. that a response needs to be responses to communications as they may be discussed at a meeting so that a response can be agreed by the Town Council. When this is necessary the item will be placed on the next available agenda. Any response will then be included in the minutes of the meeting.~~

6.24 ~~Personnel are expected to refrain from creating unnecessary email congestion by~~

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~~sending messages of a trivial nature.~~

~~6.257.18~~ Users are required to use Out of Office replies within the email system to inform senders of email of absence, and expected return to work date and ~~including an alternative contact is helpful.~~

~~6.236~~ If sending an e-mail to request information, seek clarification or ask questions and you receive a reply. Then please have the courtesy to reply back to confirm receipt that you have read the reply. Otherwise, don't request information, seek clarification or ask any questions of people, if you do not want the particular answer that you are looking for, as that is just rude and a waste of time for all concerned. Staff should try and use read receipts when sending emails they wish to have clarification that they have been read.

#### Comment

#### **78 Social Media**

~~7.48.1~~ The Town Clerk is the designated 'Council' owner of social media channels agreed by the Council and will be an administrator / moderator on all accounts.

~~7.28.2~~ Other personnel officially appointed by the Council may assist the Town Clerk to disseminate information. However, all must ensure they follow this policy.

~~7.38.3~~ No account details may be changed without first informing the Town Clerk.

~~7.48.4~~ Individual councillors are at liberty to set up their own social media accounts but they should ensure they comply with this policy and ensure that a 'personal view' disclaimer is used.

~~7.58.5~~ All social media sites used should be checked and updated on a regular basis to ensure that the security settings are in place.

~~7.68.6~~ The nominated moderator or moderators shall remove any negative posts which may contain personal and inflammatory remarks, libellous or defamatory information without further comment or notification. Such posts will also be reported to the Hosts (i.e. Facebook / Twitter).

#### **89 Personal Safety & Privacy**

~~8.49.1~~ Personnel should be aware that the information they post on their personal social media profile can make them identifiable to service users, as well as people they know in a private capacity.

~~8.2~~ Online sites such as Facebook are in the public domain, and personal profile details can be seen by anyone, even if users have their privacy settings on the highest level. Also if a user's profile is linked to other sites, any changes to their profile will updated there too.

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~~8.3~~ Personnel who have set their privacy level to the maximum can have their privacy compromised by 'friends' who may not have set their security to the same standard.

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#### **910 Communication with the Media**

~~9.410.1~~ The Town Clerk or Officers authorised by the Town Clerk, Council Leader, Town Mayor and Chairmen of committees are authorised to respond to approaches from the

media provided that the statements reflect the Council's opinion and that they are matters pertaining to their remit within the committee terms of reference and roles and responsibilities documents. All content in press releases by Councillors must be agreed by the CEO or Council Leader prior to submission. If an enquiry is received regarding a matter outside of the role's remit, please direct the enquirer to the appropriate member or Officer. This will help to ensure that the principles in the Government's Code of Recommended Practice on Local Authority Publicity are adhered to.

~~9.2 Town Council staff who are directly approached by the media should not attempt to answer questions themselves and should refer the enquiry to the Town Clerk.~~

~~9.310.2~~ The Council should not pass comments on leaks, ~~anonymous allegations or~~ allegations about ~~individual staff and members~~ personnel.

~~9.4 The phrase "no comment" should not be used as a response to a media enquiry. The Council is open and accountable and should always explain if there is a reason why it cannot answer a specific enquiry.~~

#### **4011 Council Press Releases**

~~40.411.1~~ The purpose of a press release is to make the media aware of a potential story, to provide important public information or to explain the Council's position on a particular issue. It is the responsibility of all Officers and members to look for opportunities where the issuing of a press release may be beneficial but adherence to 10.2 is essential.

~~40.211.2~~ Any Officer or Member may draft a press release however they must be approved by the Town Clerk in order to ensure that the principles outlined in the Code are adhered to, that there is consistency of style across the Council and that the use of the press release can be monitored, recorded and reported to the Executive Committee or Full Council prior to the Annual Town Meeting or Annual Council Meeting (whichever is best).

~~40.311.3~~ Official Council releases will follow a corporate style appropriate for the media being targeted and a central record will be maintained.

~~40.411.4~~ All releases will accurately reflect the corporate view of the Council, contain relevant facts and may include an approved quotation from an appropriate councillor (an exception to the latter point is during the pre-election period where the quotation would come from the Town Clerk).

~~40.511.5~~ Releases will not promote the views of specific political groups, publicise the activities of individual councillors, identify a member's political party or persuade the general public to hold a particular view.

~~40.611.6~~ All official Council releases will be placed on the Council's website.

#### **4412 Councillor Press Releases**

~~44.412.1~~ Councillor press releases are personal and are written and issued by the councillor responsible.

~~44.212.2~~ This type of release may or may not be political and should not include the name of any Officer, use the Council logo or the Council's telephone number as a point of contact details.

~~11.3~~12.3 Members may not hold themselves out to be acting on behalf of the Town Council and must not communicate as a councillor in any other matter than in their official capacity.

11.412.4 Councillors are not permitted to use the title "councillor" in their private capacity.

~~11.5~~12.5 ~~It would be beneficial for copies of intended releases to be provided to the Council Leader Clerk.~~ Councillors seeking advice on intended press releases ~~can~~ should contact the ~~CEO or Council Leader~~ Clerk.

NOTE: Members should be aware that case law states that the role of councillor overrides the right to act as an individual. This means that councillors should be careful when expressing individual views to the news media. Councillors also have an obligation to respect Council policy once made. ~~While~~ While it may be legitimate for a councillor to make it clear that s/he ~~or she~~ disagreed with a policy and voted against it (if this took place in open session), they should not seek to undermine a decision through the news media.

### 12.13 Inappropriate Use

~~12.1~~13.1 Users must not use online platforms to abuse or inflame others or to harass or threaten anyone. Responding to abuse, harassment or threatening will not be accepted as an excuse for inappropriate language and/or behaviour.

~~12.2~~13.2 Recipients of abusive or threatening content related to the business of the Council must immediately inform the Clerk ~~or~~ Council Leader ~~or~~ Mayor.

~~12.3~~ Users must not send or post content containing obscene, abusive or profane language.

~~12.4~~ Users must not forward emails or attachments without being assured that the information can be passed on.

~~12.5~~13.3 Users must not publicise the content of email that contain confidential information.

~~12.6~~ Users must not send emails to Town Council staff, fellow councillors or members of the public that are condescending in nature.

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~~12.7~~13.4 Users must not send, access, display, download, copy or circulate information containing stories, jokes or anecdotes that contain:

~~12.7.1~~13.4.1 pornography or sexually orientated images;

~~12.7.2~~13.4.2 gambling;

~~12.7.3~~13.4.3 gaming (playing computer games);

~~12.7.4~~13.4.4 promotion of unlawful discrimination of any kind;

~~12.7.5~~13.4.5 promotion of racial or religious hatred;

~~12.7.6~~13.4.6 threats including the promotion of violence;

~~12.7.7~~13.4.7 fraudulent or illegal material promotion of illegal and/or unlawful acts;

~~12.7.8~~13.4.8 information considered to be offensive, inappropriate or disrespectful to others;

~~12.7.9~~13.4.9 unauthorised and copyrighted material including music.

~~12.8~~13.5 Diss Town Council will report to the police all known incidents in which users intentionally send or receive content containing the following:

~~12.8.1~~13.5.1 images of child pornography or child abuse (i.e. images where children

are or appear to be under the age of 16 and are involved in sexual activities or posed to be sexually provocative);

~~12.8.2~~13.5.2 adult material/pornography that breaches the Obscene Publications Acts (1959 & 1964);

~~12.8.3~~13.5.3 ~~any homophobic, misogynistic or criminally~~ racist material.

~~12.9~~13.6 The above examples are not a definitive list of the misuse of social media but are examples to illustrate what misuse may look like.

~~12.10~~13.7 ~~Councillors~~ Personnel or residents who have any concerns regarding content in e-mails or placed on social media sites should report them to the Town Clerk.

~~12.11~~13.8 If inappropriate material is accessed accidentally, users must report this immediately to the Clerk. It can then be taken into account as part of the Council's monitoring procedure.

~~12.12~~ Councillors must avoid posting views in advance of a decision to be debated by the Council or a committee meeting, that may constitute predetermination or bias. The Localism Act 2011 states that councillors must not have "had or appeared to have had a closed mind (to any extent) when making the decision". (See Localism Act section 25).

#### **13.14 Monitoring**

~~13.1~~14.1 Misuse of ~~such sites~~ email or social media in a manner that is contrary to this and other policies could result in action being taken.

~~13.2~~14.2 Serious breaches of this policy by a Council employee will amount to gross misconduct and ~~will be dealt with in the way of through the Disciplinary Policy or may result in legal or police action.~~ may result in dismissal.

~~13.3~~14.3 Serious breaches of this policy by councillors may result in a Code of Conduct complaint being submitted against them ~~to the Monitoring Officer at South Norfolk Council or may result in legal or police action.~~

~~13.4~~14.4 Serious breaches of this policy by ~~councillors~~, members of the public or members of any other organisation or company may result in legal or police action.

## Co-option Policy

### 1. Background

The process for co-option is only partially prescribed in law but there is best practice advice and guidelines around certain aspects of the process. Items marked in bold are prescribed in law.

### 2. Scope and purpose

This policy aims to explain the procedure regarding co-option. The information contained in it is to be used by members of the council and members of the public. The aim of the policy is also to show that the council endeavours to treat all applicants fairly and alike, and to ensure that the process is also seen as fair, open and transparent. This policy details the processes to be followed regarding co-option.

### 3. When a vacancy arises

**A co-option vacancy arises when a member of the Council leaves and the position is formally advertised for 14 days. At the end of this 14-day period if insufficient names have submitted a request to the District / Borough Council to call for an election (this is 10 names) then the Council can fill the vacancy by co-option.** (Refer Local Government Act 1972 s86 and 87(2)(b))

#### 3.1 Applications

We aim to encourage applications from anyone in the parish who is eligible to stand. Councillors or parishioners can approach individuals to suggest that they might wish to consider putting their names forward for co-option. Co-option vacancies will be advertised on the website and on the noticeboards and in media releases. The advertisement for the co-option will include:

- a) Method by which applications can be made, this will be in writing to the Clerk
- b) The closing date for applications
- c) Contact point for potential candidates to obtain more information – the Clerk
- d) An application form and supporting notes is available from the Town Council website or by emailing [towncouncil@diss.gov.uk](mailto:towncouncil@diss.gov.uk).

When applications are received, the Clerk will confirm eligibility.

#### 3.2 Attendance following an application

All eligible candidates shall be invited by email or letter, to attend the next council meeting following the application deadline. They will be asked to confirm their attendance at the meeting. In the event of candidates being unable to attend, this meeting will not be rearranged.

- a) All members will receive copies of all applications ahead of the meeting.
- b) All applications are to be treated as confidential.
- c) A candidate, on confirming that they will attend the meeting will be sent a copy of the agenda and the agenda pack.

#### **4. Commitment**

The council is keen that potential candidates understand the commitment which is required from councillors. Anyone interested in standing will be encouraged to look at the website for more information on the role of being a councillor and will receive information on the work of the council. Candidates will also be told that they are expected to attend an Induction training event which will be held at the Town Council offices.

#### **5. The process of Co-option at the Council meeting**

There is an early agenda item at which each candidate will be asked to make a brief verbal presentation on why they would like to be a councillor and the skills they can offer the council (3 minutes maximum per candidate). All of this, including the voting for the candidate will be in public. Candidates may be asked questions by members. In the event of a candidate being unable to attend, his / her application will still be considered by members. In the event of a candidate being related to a councillor, then the councillor would be expected to declare an interest and request a dispensation to speak and vote.

#### **6. Voting**

Only councillors present at the meeting may vote. There will be one vote per vacancy to be filled (Chairman may have a casting vote). **The successful candidate must receive an absolute majority of those present and voting** (Local Government Act 1972 Sch 12). If there are more than two candidates for one vacancy and no one of them at the first count receives a majority over the aggregate votes given to the rest, steps must be taken to strike off the candidate with the least number of votes and the remainder must then be put to the vote again. The process is to be repeated until an absolute majority is obtained.

#### **7. Any previous election**

The council does not consider claims of candidates who were unsuccessful at previous elections.

#### **8. Starting as a councillor**

The successful candidate(s) are asked to start as a councillor immediately after completing their declarations of acceptance of office. **The fact that the new member has not received a summons does not make his / her attendance as a councillor illegal** (Local Government Act 1972 Sch 12, para 10(3)). Where appropriate they will also be appointed to any council committee. If an absent candidate is successful, members must agree to him / her signing the declaration of

acceptance of office before or at the very start of the next meeting. New councillors will also be made aware of the fact that Declaration of Interests Forms will need to be completed within 28 days of co-option to be sent off and displayed by the District Council.

### **9. Filling a Co-option vacancy**

The council must fill co-option vacancies as soon as practicably possible.



# DISS TOWN COUNCIL



11-12 Market Hill,  
Diss, Norfolk, IP22 4JZ.  
Telephone: (01379) 643848  
Email: [towncouncil@diss.gov.uk](mailto:towncouncil@diss.gov.uk)  
Website: [www.diss.gov.uk](http://www.diss.gov.uk)

## **APPLICATION FOR CO-OPTION** **Supporting Notes**

Thank you for expressing an interest in standing as a councillor for Diss Town Council to fill the current vacancy(s).

Diss Town Council was formed in 1974 following the reorganisation of Local Government at that time. It is a very active council with a strong desire to ensure that Diss develops in such a way that it benefits the town for the future. It owns or has responsibility for the management of a number of buildings and sites around the town including the Park, Mere, Mere's Mouth, the Market Place, St Mary's Churchyard, Rectory Meadow, The Lowes, The Entry, Diss Cemetery, Diss Sports Ground, Diss Youth & Community centre, the Council Offices and the Corn Hall, amongst others.

The Town Council is a statutory consultee for all planning applications which are considered by the Planning Committee. It works closely with the Highways Authority and other departments at the County Council, the District Council, Norfolk Constabulary, local community groups and businesses for the benefit of the town.

It receives most of its funding through the collection of council tax from those residents who live within the parish of Diss and consequently it is required to be accountable to the electorate for how this money is spent. The Council must conduct itself in accordance with the many relevant statutes including the Accounts and Audit Regulations 2011, the Local Audit and Accountability Act 2014 and the Local Government Act 1972 to name but a few.

Becoming a councillor provides an opportunity to be informed of many issues facing Diss and to become involved in the decision making that affects our town. It is a significant time commitment but can be very rewarding. Meetings of Council are held on Wednesday evenings throughout the year. There may be requirements for you to attend meetings additional to these to further investigate specific issues. All councillors are summoned to meetings (ie have a duty to attend) and must give apologies in advance if they are unable to attend. Councillors are all volunteers and receive no remuneration apart from a small allowance for expenses, paid annually.

Once co-opted or elected, all new councillors are provided with training, support and advice.

In order to be eligible to become a councillor, candidates must be 18 years of age or older; must either live in the parish, or within 3 miles of the boundary, or have their principle or main place of work in the parish at the time of standing; must not be a declared bankrupt; and must not have had a criminal conviction within the last five years which involved a custodial sentence of three months or more.

For more information about the Town Council, please visit our website at [www.diss.gov.uk](http://www.diss.gov.uk).

If you have any further questions, please do not hesitate to contact us (details above and on our website). And if you're still interested in becoming a Town Councillor, please complete the attached application and return to us.

# DISS TOWN COUNCIL



11-12 Market Hill,  
Diss, Norfolk, IP22 4JZ.  
Telephone and Fax: (01379) 643848  
Email: [towncouncil@diss.gov.uk](mailto:towncouncil@diss.gov.uk)  
Website: [www.diss.gov.uk](http://www.diss.gov.uk)

## APPLICATION FOR CO-OPTION

1. Name .....

Address .....

.....

.....Postcode.....

Telephone.....Mobile.....

Email.....

2. Please provide a brief description of the nature of your employment throughout your working life and any skills, training or experience you have which may be useful to the Council:

.....  
.....  
.....  
.....

3. Please explain your interest in Diss and why you would be interested in becoming a Councillor:

.....  
.....  
.....  
.....  
.....

.....  
.....  
.....

4. Please list any other voluntary or community work that you are currently or have previously been involved in:

.....  
.....  
.....  
.....

5. Please provide any other information that you feel may be of interest to the Council in considering your application for co-option:

.....  
.....  
.....  
.....

Please also complete the nomination papers attached and arrange for two current members of Diss Town Council to propose and second your application.

Thank you for taking the time to complete this application form. Once received, applicants will meet the Town Clerk and Leader of the Council to go through the application and answer any questions relating to becoming a Diss Town Councillor.

Applications for co-option are usually considered at the next meeting of Full Council following your meeting with the Town Clerk and Leader of the Council. You are welcome to attend this meeting (all meetings of Council are open to the public) and if co-opted will be invited to join members at the table. Meetings of Full Council are formal.

# DISS TOWN COUNCIL



## CO-OPTION OF A TOWN COUNCILLOR **NOMINATION PAPER**

I would like to be considered for co-option as a Councillor with Diss Town Council. I understand that I must seek nomination by two existing town councillors (one to nominate me and one to second the nomination). The period of service is from the date of co-option to the next local government parish elections or until you stand-down or are no longer eligible to hold the office of councillor.

### **CANDIDATE**

<b>Surname</b>	
<b>Other names in full</b>	
<b>Title (please delete as appropriate)</b>	Mr / Mrs / Miss / Other (please state)
<b>Home address in full</b>	
	Postcode:

### **PROPOSER**

I, \_\_\_\_\_ (print name) being a serving Member of Diss Town Council do hereby PROPOSE the above-named individual for the vacancy of councillor with Diss Town Council.

.....  
Signed

.....  
Date

**SECONDER**

I, \_\_\_\_\_ (print name) being a serving Member of Diss Town Council do hereby SECOND the proposal for the above-named individual to be co-opted to fill the vacancy of councillor with Diss Town Council.

.....  
Signed Date

Nomination papers MUST be delivered to the Clerk of the Council at the Council Offices, 11-12 Market Hill, Diss, Norfolk, IP22 4JZ

**For office use only**

No. of Nomination Paper (in order of delivery)	Date Delivered	Hour Delivered	Received by:

**CANDIDATE'S CONSENT TO NOMINATION**

I hereby consent to my nomination as a candidate for co-option as a councillor with Diss Town Council. I declare that on the day of my nomination I qualify for co-option.

~~(i) I am registered as a local government elector for the town of Diss~~

~~\_\_\_\_\_ in respect of (qualifying address in full) .....~~  
~~.....~~

~~\_\_\_\_\_ and my electoral number is .....~~

**AND/OR**

~~(ii) I have, during the whole of the 12 months preceding my day of nomination occupied as owner or tenant the following land or other premises in the town.~~

~~.....~~  
~~.....~~  
~~\_\_\_\_\_ (description and address of land or premises)~~

**AND/OR**

~~(iii) My only principle place of work during those 12 months has been in the town at~~

~~.....~~  
~~.....~~  
~~\_\_\_\_\_ (please give address of place of work and, where appropriate, name of employer)~~

**AND/OR**

(iv) I have during the whole of those 12 months resided in the parish boundary of Diss or within three miles of it at

~~(please give address in full)~~

In order to be eligible for co-option as a Diss Town Council ~~or~~ you must satisfy certain criteria. You must satisfy both a. and b. below and at least one of the options c. to f.

I confirm that (please tick **all** which apply to you):-

a.	I am 18 years of age or over	
b.	I am a British citizen or a citizen of the Commonwealth or a citizen of any other member state of the European Union	
c.	I am registered as a local government elector for the Town at the this address (give address)	
d.	I have, during the whole of the twelve months preceding <u>my application</u> <del>18 April 2019</del> occupied, as owner or tenant, land or other premises in the Town (give address)	
e.	My principal or only place of work during those twelve months has been in the Town (give details <u>and address</u> )	
f.	I have during the whole of those twelve months resided in the Town or within three miles of it (give address)	

Under Section 80 of the Local Government Act 1972 there are some reasons why a person is disqualified from being a Town Councillor, including these reasons:

I confirm that (please tick **all** which apply to you):-

i.	I am not employed by the Town Council or hold paid office under the Town Council;	
ii.	I am not employed by an entity controlled by the Town Council;	
iii.	I am not the subject of a bankruptcy restrictions order or an interim bankruptcy restrictions order or a debt relief restrictions order or an interim debt relief restrictions order;	
iv.	I have not within <u>the last</u> five years <del>before the 18 April 2019</del> , been convicted in the UK, Channel Islands or Isle of Man of any offence and been sentenced to imprisonment (whether suspended or not) for not less than three months without the option of a fine;	
v.	I am not otherwise disqualified under Part III of the Representation of the People Act 1983 (relating to corrupt or illegal electoral practices and offences relating to donations) or the Audit Commission Act 1998.	

## Use of Personal Information

The Council will use the information provided on this form to assess your eligibility to be co-opted as a Town Councillor. The information will be treated as confidential by the Council and Councillors and will not be retained after the co-option meeting unless your application is successful, when it will be destroyed after your resignation from Council. ~~fter six months.~~

## Declaration & Consent (please tick all which apply to you):-

I have read the section entitled 'Use of Personal Information' and by signing this form I consent to the use and disclosure of my information included in this application form.	
<del>I will provide the Town Clerk with a copy of my presentation text not later than 5pm on Wednesday 17 April 2019</del>	
I will complete a Declaration of Acceptance of Office, Declaration of Interests form, and I will comply at all times with the Council's Code of Conduct.	
I declare the information given on this form to be true and correct.	

Signature ..... Name (BLOCK CAPITALS) .....

Address .....

Email ..... Address

Date of signature .....

I declare that to the best of my knowledge and belief I am not disqualified from being co-opted by reason of any disqualification set out in section 80 of the Local Government Act 1972 and that the information supplied above is accurate. I understand that by providing misleading or inaccurate information, my nomination may be disqualified.

Signed

Date



**Diss Town Council  
Strategy Action Plan 2021-2023**

Item 8a

No.	Priority Number	SMART Objectives	How will we achieve these objectives?	When will we achieve these objectives?	Who will achieve these objectives? Officer / contractor / cllr / local authority	What costs will be incurred for each of the steps / objectives?	How will we measure whether we have achieved each step / objective(s)?	Progress
7	Priority 5 of 5: Cost efficiencies and revenue generation (Executive Committee)	C. Reduce the Council's carbon footprint by 25% by reviewing all Council activities including the energy efficiency of buildings	<ol style="list-style-type: none"> <li>1. Identify the up to date carbon footprint of the council.</li> <li>2. Determine the energy efficiency of council owned buildings.</li> <li>3. Assess alternative environmentally friendly energy solutions in decrease impact of carbon footprint</li> <li>4. Consider whether improvements to the site / facilities would result in increased hires from existing users or new bookings.</li> </ol>	Summer 23	Clerk / Facilities committee	Staffing costs / member time	<p>Overall reduction in Council's carbon footprint</p> <p>Number of web visits, social media posts, booking enquiries &amp; bookings / revenue increase</p>	Some initial work was carried out by original action group (SB / KM / Clerk) including a high level review of all council activities impacting on the Council's carbon footprint, broken down into buildings / travel / equipment / activities - what we own, where they are, when they are occupied, who use them, how we use them and who are the occupants. The Council Offices refurbishment will be a big step in meeting this objective as will the potential improvements to the DYCC site via the Youth Investment Fund. Additional support from members is required to progress this objective.
8	Priority 5 of 5: Cost efficiencies and revenue generation (Executive Committee)	F. To investigate options for increasing the footfall in the town centre through increased market activity.	<ol style="list-style-type: none"> <li>1. Identify capacity on the different markets for increasing stalls (Friday, Saturday, franchises)</li> <li>2. Consider legal and logistical restrictions to determine whether additional stalls on different sites e.g. Market Hill, Mere's Mouth could operate</li> </ol>	Spring 23 - On agenda	Clerk / Dep Clerk / Admin Assistant / F&B Manager		Bookings for additional market stalls / events / revenue increase generated	Report produced for presentation to March Executive committee (2023) regarding review undertaken and recommendations.



## DISS TOWN COUNCIL

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Report Number:  
**55 / 2223**

Report to:	Executive Committee
Date of Meeting:	1 <sup>st</sup> March 2023
Authorship:	Town Clerk
Subject:	Strategic priority 5 - Market growth

### Introduction

1. One of the Council's strategic objectives under priority 5 'Cost efficiencies and revenue generation' (Executive Committee) is to 'to investigate options for increasing the footfall in the town centre through increased market activity.'
2. I have met with our Administrative Lead to discuss current market trade and potential for growth.
3. A review of the Council's market fees compared with other local markets is currently underway.

### Market Place

4. The Market Place site is at capacity on Fridays (traditional market day). It accommodates stalls selling sausages, ladies clothing, fruit & veg, fish, pet accessories, chips, car accessories, men's clothing, plants, eco-laundry re-fills, bread, cakes, local sweet trader & a coffee stall most weeks.
5. Several stalls operate Tuesdays – Thursdays including fruit and veg, coffee, fish, hog roast.
6. On Saturday mornings, the chip van is on the Market Place.
7. There is capacity all days except Friday for additional stalls.

### Mere's Mouth

8. The previous restriction to trading on Mere's Mouth up to 14 days per calendar year was removed early 2022.
9. The Buildings & Facilities Manager was asked to determine the capacity for stalls at this location.
10. Currently, only the hot dog stall trades here on Saturdays.
11. The dimensions of the space at Mere's Mouth including the Madgett's Walk area are shown on the Appendix A.
12. Accounting for the installation of new art sculpture early 2023, access for vehicles and pedestrians to Madgett's Walk and anglers' access, Mere's Mouth could

accommodate three x 3m stalls where the picnic benches are currently located. These could be relocated when required with the traders accessing the nearest Chapel St car park preferably with permission from the District Council for free parking. This is currently in place for Friday market day with the Church St car park.

13. Assuming the proposed revised fees and a booking for 3 stalls every Friday for 50 weeks, this would increase revenue by £1,620.
14. The land here is owned by the Diss Parochial Charity so approval from them to increase trading in this area would be required.
15. The proposal for Mere's Mouth is to publicise the trading opportunity at this location as an extension to the Friday market subject to approval from the landowner.
16. The publicity campaign would need to be appropriate targeted to encourage the right type of market stall and in line with our regulations.

### Market Hill

17. There is also potential to increase the capacity of the Friday market in other areas owned by the Town Council / others. These spaces have been used to historically to accommodate market stalls.
18. Appendix B shows these areas highlighted with the relevant dimensions.
19. Pump Hill, outside 'On the Hill' could accommodate one x 3m gazebo as could the space outside the Council Offices on Market Hill.
20. The Buttermarket is not a feasible location due to the positioning of the benches.
21. These locations do not currently offer electric so they would have to be stalls that do not require electric.
22. Revenue would increase by £1,080 if there were two stalls at these locations every Friday for 50 weeks.
23. The potential revenue increase totals £2,700 for a total of five additional stalls.
24. Permission will need to be sought for the area in front of the opticians and traders close to the proposed trading areas would of course be notified out of courtesy.
25. Dependent on the demand / success of the publicity campaign to increase stalls at the Mere's Mouth, the proposal would be the same for Market Hill.

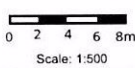

### Speciality markets

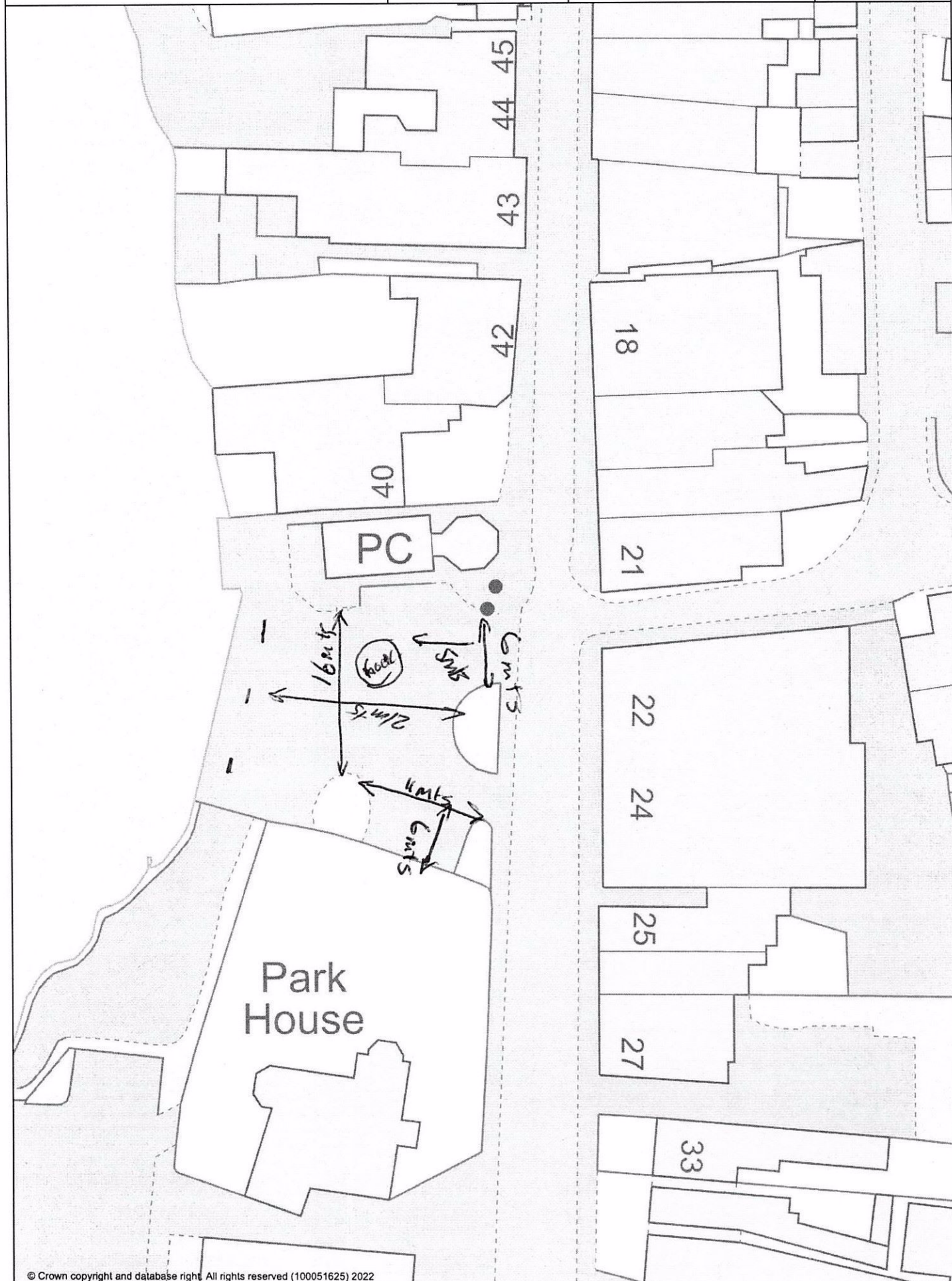
26. DTC has historically accommodated one-off speciality markets on the Market Place. The existing charge for this is £253.75.
27. The Officer and administrative workload involved in supporting such events is considerable and this current fee would probably just about cover the hours required but would not generate any income. In addition to usual market stall documentation required i.e., insurance certificate, risk assessment, food hygiene & gas certificates, considerations include but are not limited to road closures, site plans, emergency access, volunteers, alignment with local offering so as not to compete, provisions for inclement weather, premises licences etc.
28. We are currently reviewing the guidance we have for organisers of events on Town Council land to ease this process.

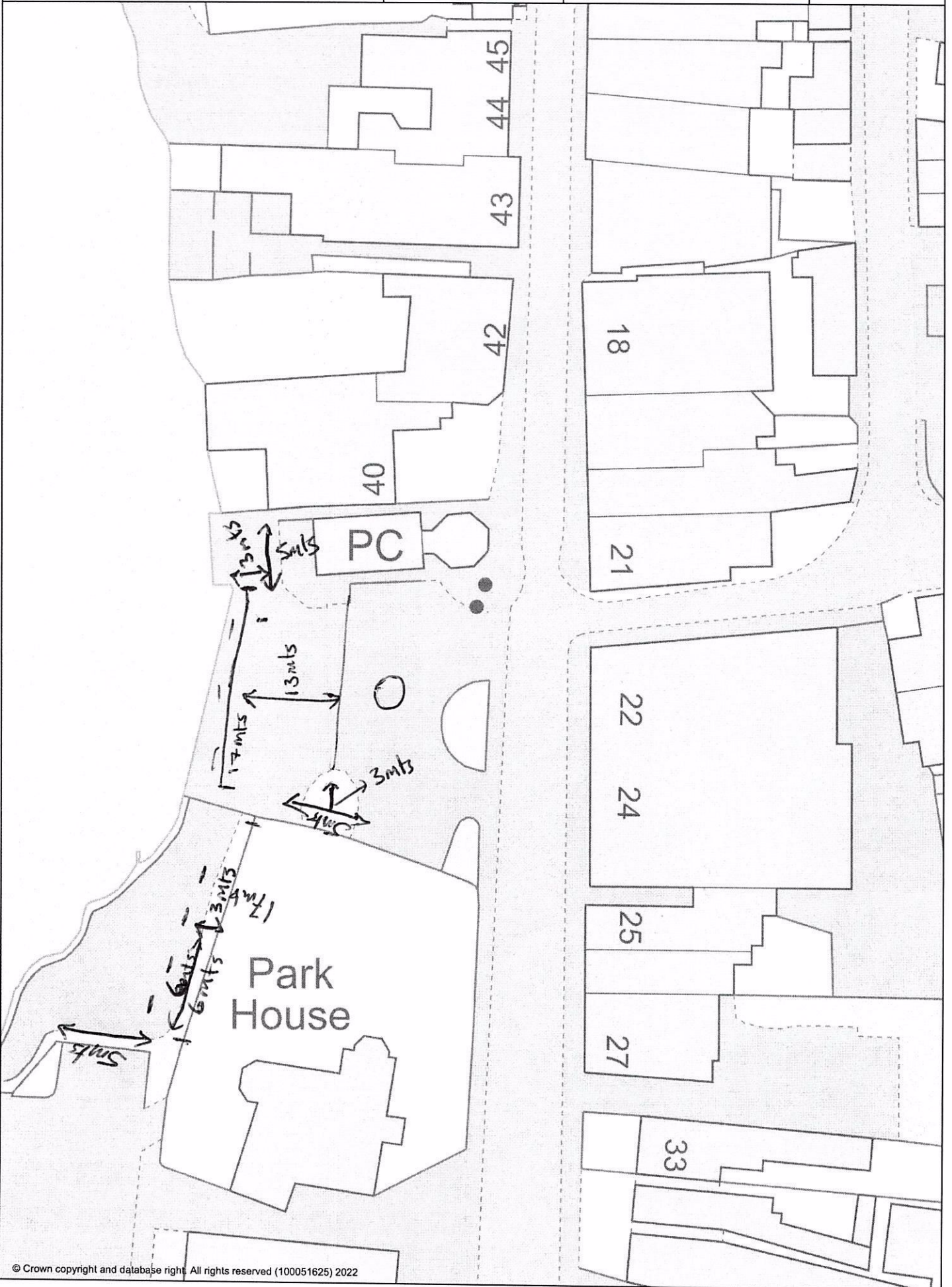
29. South Norfolk District Council provide an 'advisory' only service for event organisers.
30. Given the number of other key annual events that the Council has responsibility for particularly during 2023-4 with the King's Coronation in addition to the Carnival, Remembrance and Christmas Lights Switch-On, the additional support it provides to other event organisers as per clause 31, lack of demand for speciality markets and the relatively low-income potential, it is not proposed to investigate this option any further at this time.

### **Recommendations**

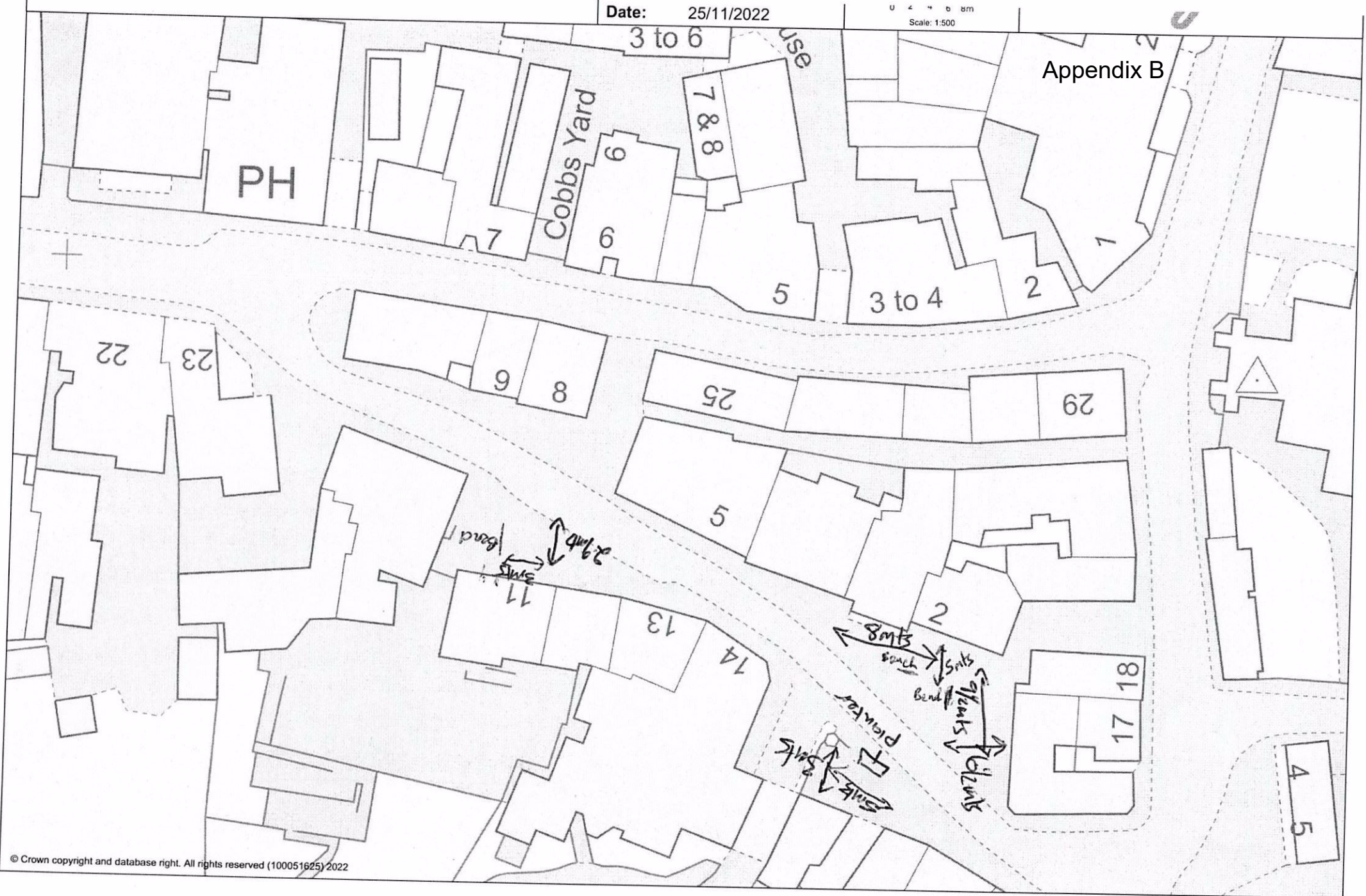
1. To publicise the trading opportunity at the Mere's Mouth as an extension to the Friday market subject to approval from the landowner.
2. Depending on the demand / success of the publicity campaign to increase stalls at the Mere's Mouth, publicise the trading opportunity on Market Hill.

Mere's Mouth		Diss	
Market stall capacity		Author: D. Master Profile	
		Date: 25/11/2022	





Appendix B



## Progress Report

Committee	Minute Reference	Subject	Action	Assigned to	Timescale	Comments or further action
Executive	EX0318/10	STAFFING Update	<p>a) Leavers – receiving reports of exit interviews from both staff and councillors;</p> <p>b) New starters – to receive results of probationary assessments</p> <p>c) Time Off In Lieu - status against policy</p> <p>d) Appraisal schedule / Salary scale increases approved</p> <p>e) Report on implementation of HR policies to deal with issues including disciplinary, grievance, sickness and absence</p> <p>f) Recorded accidents at work</p> <p>g) Sickness / Occupational health issues</p> <p>h) Status of volunteers/self-employed contractors</p>	Deputy Town Clerk	Every meeting	<p>a) Nothing to report.</p> <p>b) Two members of the maintenance team have passed their 6 monthly appraisals and have been given full term contracts. A member of the maintenance team and one member of the admin team have passed their 2 monthly appraisals.</p> <p>c) Office and Maintenance staff adhering to policy regarding time off in lieu. Council Leader to update members regarding Town Clerk adherence to policy.</p> <p>d) 6 monthly appraisals for two members of staff will be added to diary near 6 monthly review. No new salary increases will be agreed for April due to new pay scale increases earlier in year.</p> <p>e) There has been two requirements to utilise HR policies regarding staff complaints against another member of staff within the Finance team recently.</p> <p>f) Nothing to report.</p> <p>g) Nothing to report.</p> <p>h) No volunteers at this present time.</p>
Executive	EX1221/09	Strategic Plan	Town Clerk/Councillors Browne and Murphy to work on action to reduce carbon footprint by 25%, reporting actions back to Executive Committee in March 2022.	Town Clerk, Cllrs Browne and Murphy		Item to be brought back to next FC for council to agree on new strategic actions.
Executive	EX0622/11	Strategic Plan	To update council with progress on footfall within the Town Centre	Clerk	by next meeting 21.09.22	On agenda
Executive	EX1222/08	Finance	<p>Council asked the RFO to look at our business rates at the DYCC to see whether we can claim some relief on these rates due to the DYCC being rented out to charities.</p> <p>1. Investigate whether we can diversify money into other accounts with better interest rates.</p> <p>2. Investigate whether we can receive a refund on business rates at the DYCC and bring back info to the Exec. March 23</p>	RFO	immediately	<p>1. Have identified potential suitable accounts.</p> <p>2. South Norfolk Council was contacted to establish if a relief/ discount or exemption is available. The NNDR Officer "To award charity relief or discretionary relief for a non profit making organisation, the charity has to be the ratepayer and the premises have to be mainly or wholly used for charitable purposes. As you are a town council this would not apply to you, even though you allow the premises to be used by various organisations, some of which are charities."</p>
Executive	EX1222/10	Rialtus Upgrade	Gather further information and if the system is not currently being upgrade daily to then bring rialtus report back to next Exec.meeting.	Dep TC	immediately	Rialtus is being upgraded daily and no further action required.
Executive	EX1222/11	Strategic Plan	<p>1. Arrange an appointment for Councillors to visit the Sports Ground with a view to implement a new strategic plan item.</p> <p>2. Assign officer to both the Carbon Footprint and Mere diversity objectives on the strategic plan and to arrange future meetings with relevant Councillors to move the projects forward.</p>	Dep TC TC	immediately	Completed and completed.



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Report Number:  
**59/2223**

Report to:	Executive Committee
Date of Meeting:	1 <sup>st</sup> March 2023
Authorship:	Responsible Finance Officer
Subject:	Accounts Quarter 3

Introduction

1. Budget spending to which I wish to draw members attention as at 31/12/2022, the third quarter of the financial year ending 31/03/2023. Income and expenditure for the year is shown in Appendix A.
2. Appendix A is the new style report developed to present a clearer picture of the revenue budgets and the Earmarked Reserves (EMR) for specified projects. Each cost heading has its income shown in black and expenditure shown in red. The report shows the percentage of revenue budget spent which at the end of month 9 would ideally be 75%. This report will be revised and improved in the new financial year.
3. Overspends or underspends of 15% will be reported as per Financial Regulations, clause 4.8. which states that material is 15% variance from budget. Therefore, in this report, exceptions that require explanations are those codes that are outside of 63.75% to 86.25% (or under £100). Any budget headings outside of tolerances that have not been explained below are expected due to timing of payment e.g., annual payment of insurances or biannual payments of business rates.
4. The report aims to put the contributions and spending in the day-to-day revenue budgets and the transactions in the EMR into context and differentiate between the annual precept funds and the existing funds.
5. The final section of the report details the income and expenditure compared to budget, its effect on the balance sheet, which is the statement of financial position.

Amenities

6. The income associated with the Queen's Platinum Jubilee, if isolated from the Amenities income, would show that almost the whole budget has been received by this the third quarter. To avoid the same distortions happening next year the income and expenditure incurred by the Coronation event will be allocated to individual codes under the Events cost heading.
7. The Town and Park expenditure heading has been used in large part to account for EMR projects expenditure. The day-to-day revenue costs at month 9 are £2,414 and well within budget.
8. Unexpected repairs account for £1,400 of van running costs, which if removed, would be 72%.
9. Tree Management is underspent by 20% and although invoices for approximately £1K are due, the tree management expenditure has been identified as problematic to budget for on a year-by-year revenue basis. Hence it has been agreed that from 2023-24 the expenditure will be allocated its own EMR.

10. The budgets for the Mere water drainage costs and Park water rates (which only feeds the inactive drinking water fountain) are unlikely to be used this year.
11. Park Electricity costs are underbudget by 17%. These costs trend towards increased use in the summer months.
12. Overall, the amenities budget is performing well with an overall actual deficit being 50% of the budget. This is due to income from the QPJ being allocated to this cost heading and contingency budgets being available to absorb unexpected costs which in context have not been significant.

#### Bank Interest

13. Income from interest received will be boosted to approximately £1,400 by Council's decision to deposit nominated long term funds into higher paying savings accounts. It was agreed at the February Facilities committee that these additional funds would be reallocated to fund the Coronation event for which no public precept funding was allocated.

#### Cemetery

14. Income from the Cemetery overall has increased from 55% at month 6 to 82% at month 9.
15. Although Cemetery expenditure predictions remain overbudget by approximately £1,000, the effect of the surplus income is expected to bring the cemetery budget heading to well within tolerances by year end.
16. The Cemetery chapel roof replacement project is in its final stages. Costs at month 9 are £51,879 with a further £32K expected expenditure to complete. Of this only £8K will be required from General Reserves.

#### Council Properties

17. Overall income from council properties is 65% of the budgeted income. This is unlikely to achieve full budget as the cemetery bungalow remains vacant.
18. As communicated in the 2<sup>nd</sup> quarterly financial report, significant improvements could be made when budgeting for spending at the park and the mere's mouth toilets. By the end of December, the budget heading is shown as overspent and is anticipated to be £36,500 in expenditure by year end. Because of the unavoidable expenditure, it is proposed that £15k from General Reserves is allocated to this cost heading by means of a virement <sup>1</sup>.

#### Diss Youth & Community Centre (DYCC)

19. Income from the DYCC has surpassed the full year's budget (105%) by the 3<sup>rd</sup> quarter, which is believed to be as a result of conservative budgeting following the COVID 19 lockdown.
20. Charges for water have been wrongly estimated by the supplier, which have now been resolved with the issue of credit note in the 4<sup>th</sup> quarter of the financial year.
21. Although shown as underbudget in this report, the gas and electricity costs at the DYCC are subject to close monitoring and investigation to ensure the most efficient use.
22. Costs to refurbish the DYCC offices were agreed expenditure in the General R&R. Overall the DYCC is in surplus by £693 when it was budgeted to be in deficit.

#### Administrative Overheads

23. The IT costs have exceeded the budget as the IT support retainer package agreed in October (FC1022/09) was not included in the 22-23 budget. It is proposed that £11K from General Reserves is allocated to this cost heading by means of a virement.

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<sup>1</sup> Section 4.2 Financial Regulations

### General Expenditure

24. The wages budgets which account for 49% of the total budgeted expenditure are expected to fluctuate with the restructure and nationally agreed increases. At month 9 of the financial year 77% of the wages budget has been spent.
25. Staff mileage and training have exceeded budget due to expenses incurred for the Community Governance Level 4 Course (currently 58%) as agreed in December 2021.

### Sports Ground

26. Income from the sports ground is likely to be less than anticipated as football usage is reduced compared to previous years. This is likely to result in £10K of income being generated instead of the £14K budgeted.
27. Utilities expenditure at the sports ground has been incorrectly invoiced by the suppliers and have since been credited. Costs for the year are expected to be within budget tolerances.
28. Ground maintenance is invoiced in January and has been budgeted for appropriately.

### Christmas Lights

29. The Christmas Lights Switch-on event committee secured income from stallholders and sponsors and the event was successful. Following receipt of all outstanding invoices, the EMR funds are £323 surplus to the starting balance.

### Market Place

30. Income from stallage at the Market place has improved with increased usage. The cost of valuing the museum for the Council's asset register was not budgeted for, which has put the overall budget under this cost heading at 69%.

### Summary at the end of Quarter 3

31. Income (other than precept) is £147,185. This includes income such as the carnival, neighborhood plan and streetlighting. These are not budgeted for so calculating without these anomalies reveals income of approximately 14% over the budget for the whole year.
32. Revenue expenditure is £528,773 (84% of budget). The current surplus of £149,320 provides ample confidence that spending is within tolerances and a year-end surplus will be achieved.
33. Expenditure from the EMR has been substantial at £89,819 on projects such as the cemetery chapel roof, CCTV installation, street cleaning equipment and council offices refurbishment.
34. General Reserves currently stand at £395K. The minimum level for General Reserves was determined to be 6 months of expenditure which is £315K. This allows for a maximum of £80K available for virement if required. The proposals request a total of £26K.

### **Recommendation**

That the cost heading "Council Properties" receives a £15K virement from General Reserves and the cost heading "Administrative Overheads" receives a £11K virement from General Reserves.





<i>Cost heading and codes</i>		Revenue Budget 21-22	Revenue Actual 21-22	% Received / Spent	Comments	Taken for EMR from Precept/ Yr End Trf	EMR Income and Expenditure	EMR Balance	EMR Project Description	EMR Project Ref
4350	Corn Hall - Maint./R&R	6,000	4,333	72%		5,000	4,357	27,143	Cornhall capital refurbishment	L
4360	Corn Hall - Insurance	2,636	2,459	93%						
		-8,636	-6,792	79%						
<b>240</b>	<b>Council Properties</b>									
1240	Office Rent/Service Charge	4,557	5,096	112%						
1245	Council Property Income	0	0	0%						
1250	Cemetery Bungalow Rent	4,572	762	17%						
4400	Office R&R	4,500	2,794	62%						
4405	Office Building Maintenance	2,000	0	0%		5,500	2,672	32,828	Council Office refurbishment	M
4410	Office Stairlift	340	155	46%						
4415	Cemetery Bungalow	760	1,236	163%						
4420	Electricity Testing 5 Yrly	0	218	0%		0	1,152	4,098	5 yr Electrical Testing	N
4425	Health & Safety	2,500	2,936	117%						
4435	Pk Toilets Servicing	5,450	9,401	172%		3,000	0	16,000	Park Toilets Replacement	A
4445	Pk Toilets - Insurance	133	365	274%						
4450	Pk Toilet- Electricity	1,900	776	41%						
4455	Pk Toilets - B/Rates	0	0	0%						
4460	Pk Toilets - Water Rates	2,070	2,247	109%						
4465	Mere's Mouth Toilets	8,450	13,112	155%						
4466	MM Toilets Electricity	2,000	46	2%						
4475	Staff Uniforms/ Replacements	600	335	56%						
		-21,574	-27,763	129%						
<b>260</b>	<b>Diss Youth &amp; Community Centre</b>									
1260	DYCC Hire Fees	15,560	16,295	105%						
1160	Park Radio Loan	0	990	0%						
4500	DYCC - Electricity	7,872	3,428	44%						
4505	DYCC - Gas	1,500	459	31%						
4510	DYCC - Business Rates	5,200	5,190	100%						
4515	DYCC - Water Rates	710	1,143	161%						
4520	Licences - Music	247	0	0%						
4525	DYCC - Insurance	1,108	1,033	93%						
4530	Annual Service Costs	1,500	444	30%						
4540	DYCC - General R&R	4,000	4,895	122%		5,000	3,685	4,317	DYCC Refurbishment	O
		-6,577	693	-11%						

Cost heading and codes		Revenue Budget 21-22	Revenue Actual 21-22	% Received / Spent	Comments	Taken for EMR from Precept/ Yr End Trf	EMR Income and Expenditure	EMR Balance	EMR Project Description	EMR Project Ref
<b>280</b>	<b>Administrative Overheads</b>									
1285	Photocopying Income	0	16	0%						
4610	Council Office Business Rates	4,860	4,853	100%						
4615	Council Office - Gas	2,000	726	36%						
4620	Council Office - Electricity	1,600	572	36%						
4625	Council Office - Telephone	2,000	1,337	67%						
4630	Council Office - Insurance	900	840	93%						
4657	IT Equipment, Software & Suppo	10,000	13,832	138%						
		-21,360	-22,144	104%						
<b>300</b>	<b>Grants</b>									
4720	General Grants	20,000	1,363	7%						
4755	Diss Youth Group	0	0	0%						
4765	Heritage Triangle Trust	0	0	0%		0	69	9,109	Heritage Triangle Trust	Ringfenced
		-20,000	-1,363	7%						
<b>310</b>	<b>Highways</b>									
1070	Parish Partnership Bid Income	0	0	0%						
1303	DDNP Income	0	6,400	0%						
4780	Parish Partnership Bid	6,600	5,103	77%		5,000	0	5,000	Parish Partnership Bid	Ringfenced
4785	Neighbourhood Plan	0	6,401	0%		2,800	-848	5,833	Neighbourhood Plan	Ringfenced
		-6,600	-5,104	77%						
<b>320</b>	<b>Market</b>									
1320	Market Stallage	22,022	16,487	75%						
4810	Market Place - Water Rates	63	53	84%						
4815	Market Place - Business Rates	2,800	2,794	100%						
4825	Museum Expenditure	0	333	0%						
4830	Market Expenditure	250	217	87%		500	0	21,500	Market Electrical points and resurfacing	P
		18,909	13,090	69%						
<b>330</b>	<b>HTP</b>									
4745	HTP	0	0	0%						
<b>340</b>	<b>Promotion</b>									
4840	Promotion	1,000	0	0%		0	0	693	Comm Strategy	Ringfenced

<i>Cost heading and codes</i>		<b>Revenue Budget 21-22</b>	<b>Revenue Actual 21-22</b>	<b>% Received / Spent</b>	<b>Comments</b>	<b>Taken for EMR from Precept/ Yr End Trf</b>	<b>EMR Income and Expenditure</b>	<b>EMR Balance</b>	<b>EMR Project Description</b>	<b>EMR Project Ref</b>	
4845	Website/Intranet Hosting/Maint	0	180	0%							
		-1,000	-180	18%							
<b>360</b>	<b>Precept</b>										
1076	Precept	530,908	530,908	100%							
<b>370</b>	<b>General Expenditure</b>										
4600	Town Mayor's Allowance	1,400	895	64%							
4605	Ccl Members' Allowance & Exp	2,116	0	0%							
4635	Subscriptions	2,200	2,036	93%							
4640	Audit	2,920	2,406	82%							
4645	Training	6,150	6,242	101%							
4646	Liability Insurance	4,632	4,320	93%							
4650	Conference Expenditure	300	15	5%							
4651	Meeting Room Hire	1,500	880	59%							
4652	External Meeting Room	0	0	0%							
4655	Printing & Stationery	4,000	3,154	79%							
4660	Postage	100	99	99%							
4665	Wages - General Admin.	181,482	137,304	76%							
4666	Wages - General Maint.	153,905	120,573	78%							
4667	Staff Mileage	150	275	183%							
4670	NI/PAYE/Pension	0	0	0%							
4675	Legal/Financial/Prof fees	5,000	1,959	39%							
4690	HR Support	0	0	0%							
4992	Annual Town Meeting	200	245	123%							
		-366,055	-280,403	77%							
<b>375</b>	<b>Rechargable</b>										
1280	Rechargable Exp. Refunded	0	2,468	0%							
4685	Rechargable Expenditure	0	396	0%							
4686	Wages-Rechargable Expenditure	0	0	0%							
		0	2,072	0%							
<b>380</b>	<b>S 137</b>										
4870	S 137 - Expenditure	100	262	262%							









## DISS TOWN COUNCIL

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Report Number:

**57 / 2223**

Report to:	Executive Committee
Date of Meeting:	1 <sup>st</sup> March 2023
Authorship:	Responsible Finance Officer (RFO)
Subject:	Review of Internal Controls

### Introduction

1. As a statutory body (Local Government Act 1972 (LGA) s 9(4)(b)) in receipt of public funds, the Town Council must, in accordance with proper practices maintain adequate and effective financial management systems, a sound system of internal controls and arrangements for the management of risk (Audit & Accountability Act (A&A), s4(1) and annually review their effectiveness (A&A, s4(2) &(3)(b)).
2. Risk management is an ongoing activity that comprises four elements:
  - Identifying risks
  - Assessing risks
  - Addressing risks
  - Reviewing and reporting

### Internal Control Documents

3. There are a number of documents which make up the Council's internal controls and help it fulfil its responsibilities regarding the management of risk and financial controls to ensure accountability in managing public funds.
4. These documents include:
  - a) Standing Orders – reviewed and adopted in November 2022
  - b) Financial Regulations (Appendix A) – Based on the National Association of Local (NALC) Councils model regulations 2019, these regulations have been reviewed and amendments recommended to reflect current practices and terminology.
  - c) The end of year statement of accounts and Annual Return – approved in June 2022.
  - d) Asset Register – approved in June each year.
  - e) The budget document – prepared in accordance with proper practices and approved in January each year.
  - f) Income & Expenditure Internal Control document (Appendix B) – reviewed and recommended amendments to reflect current practices and terminology.
  - g) The insurance schedule – Appendix C
  - h) The Internal Audit Plan - Appendix D
  - i) The Governance and Management Risk Register Version 16 - Appendix E
  - j) The Statement for Internal Controls V1.3 (Appendix F)
  - k) The Investment and financial policy report (Appendix G - Report Ref 58/2223) which includes the Investment Strategy (Appendix H) and Financial Reserves Policy (Appendix I).

## Internal Audit

5. The first internal audit report (interim) was completed by the Council's newly appointed internal auditor, Victoria Waples and was presented to Full Council in November 2022. The auditor's report recommended seven actions to improve the Council's internal controls and compliance.
6. The proposed actions were approved as appropriate responses to the recommendation and are evidenced in Appendix J.

## Insurance

7. Insurance providers Zurich Municipal has provided a quotation and schedule shown at Appendix C. Areas where insurance helps to manage risk include the protection of physical assets, risk of damage to third party property, the risk of consequential loss of income or the need to provide essential services following critical damage, loss or non-performance by a third party, libel/slander and legal expenses.
8. The cost of rebuilding has significantly increased in recent years and the Council has been prudent in obtaining current valuations on property assets as part of its annual asset review, to ensure sufficient coverage in the event of a claim. Reinstatement costs have been set by the insurance providers at 20%.
9. The Executive committee's decision (EX0322/09) to lock in the costs of insurance for five years at £14,721 p/a has averted the impact of industry wide increases.

## Conclusion

10. The annual review of internal controls is one of the key responsibilities for councillors and the Council as a whole.
11. The internal control documents must be formally adopted by the 'Council meeting as a whole'.
12. The recommendations of officers are set out below.

Recommendation: To recommend to Full Council the adoption of the following internal control documents as appended to this report:

- a) the Financial Regulations
- b) the Income & Expenditure internal controls
- c) the insurance schedule for 2023/24 - subject to minor change
- d) the Internal Audit Plan
- e) the Governance and Management Risk Register V18
- f) the Investment Policy and Financial Reserves Policy
- g) the Statement of Internal Control



## DISS TOWN COUNCIL

# Financial Regulations

These Financial Regulations to be adopted by the Council at its Meeting held on [15th16<sup>th</sup>](#)  
March [20232022](#)

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## 1. GENERAL

- 1.1. These financial regulations govern the conduct of financial management by the Council and may only be amended or varied by resolution of the Council. Financial regulations are one of the Council's three governing policy documents<sup>1</sup> providing procedural guidance for members and officers. Financial regulations must be observed in conjunction with the Council's standing orders.
- 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:
  - a) for the timely production of accounts;
  - b) that provide for the safe and efficient safeguarding of public money;
  - c) to prevent and detect inaccuracy and fraud; and
  - d) 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. All staff must operate within these regulations. Breaches could lead to the Council's actions being called into question by auditors or members of the public and to challenges concerning the legality of those actions. Wilful breaches which seriously damage the Council's reputation or lead to financial gain for the Officer concerned will be dealt with as gross misconduct. Other breaches may result in disciplinary action.
- 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.
- 1.9. The RFO;
  - a) acts under the policy direction of the Council;
  - b) administers the Council's financial affairs in accordance with all Acts, Regulations and proper practices;
  - c) determines on behalf of the Council its accounting records and accounting control systems;
  - d) ensures the accounting control systems are observed;

- e) maintains the accounting records of the Council up to date in accordance with proper practices;
  - f) assists the Council to secure economy, efficiency and effectiveness in the use of its resources; and
  - g) 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<sup>1</sup> and the Audit and Accountability Act.
- 1.11. The accounting records determined by the RFO shall in particular contain:
- a) 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;
  - b) a record of the assets and liabilities of the Council; and
  - c) 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:
- a) ~~procedures to~~ ensure that the financial transactions of the Council are recorded as soon as reasonably practicable and as accurately and reasonably as possible;
  - b) ~~procedures to~~ enable the prevention and detection of inaccuracies and fraud and the ability to reconstruct any lost records;
  - c) ~~identification of~~ the duties of officers dealing with financial transactions and division of responsibilities of those officers, ~~in relation to significant transactions;~~
  - d) ~~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 Executive Committee and that the approvals are shown in the accounting records; and *(procedure for bad debts in excess of £100 to be developed as an Appendix for future approval see Internal Control Review Action Plan)*
  - e) ensure that measures are in place to enable risk to be properly managed
  - e) ~~measures to ensure that risk is properly managed.~~

<sup>1</sup> Accounts and Audit (England) Regulations 2015



- 1.13. The Council is not empowered by these Regulations or otherwise to delegate certain specified decisions. In particular any decision regarding:
- a) setting the final budget or the precept (Council Tax Requirement);
  - b) approving accounting statements;
  - c) approving an annual governance statement;
  - d) borrowing;
  - e) writing off bad debts;
  - f) declaring eligibility for the General Power of Competence; and
  - g) 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:
- a) determine and keep under regular review the bank mandate for all Council bank accounts;
  - b) approve any grant or a single commitment in excess of £10,000 or existing committee budget; and
  - c) ~~in respect of the annual salary for any employee have regard to consider~~ recommendations about annual salaries of employees made by the relevant Executive 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). <https://www.nalc.gov.uk/library/our-work/jpag/3698-practitioners-guide-2022/file>.

## **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 quarterly basis and at each financial year end, a member other than the Chairman of the Executive Committee shall be appointed to verify bank reconciliations produced by the RFO. The member shall sign the reconciliations and the original bank statements as evidence of verification. This activity shall on conclusion be reported, including any exceptions to and noted by the Executive Committee or the Council.

- 2.3. The RFO shall complete the annual statement of accounts, annual report, and any related documents of the Council contained in the Annual Return (as specified in proper practices) as soon as practicable after the end of the financial year and having certified the accounts shall submit them and report thereon to the Council within the timescales set by the Accounts and Audit Regulations.
- 2.4. The Council shall ensure that there is an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with proper practices. Any officer or member of the Council shall make available such documents and records as appear to the Council to be necessary for the purpose of the audit and shall, as directed by the Council, supply the RFO, internal auditor, or external auditor with such information and explanation as the Council considers necessary for that purpose.
- 2.5. The internal auditor shall be appointed by and shall carry out the work in relation to internal controls required by the Council in accordance with proper practices.
- 2.6. The internal auditor shall:
- i) be competent and independent of the financial operations of the Council;
  - ii) report to Council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;
  - iii) to demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and
  - iv) have no involvement in the financial decision making, management or control of the Council.
- 2.7. Internal or external auditors may not under any circumstances:
- i) perform any operational duties for the Council;
  - ii) initiate or approve accounting transactions; or
  - iii) 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 bring to the attention of all Councillors, at the next meeting of the Full Council, any report from internal or external auditors. 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 income and expenditure. Having regard to the forecast, it shall thereafter formulate and submit proposals for the following financial year to the Council not later than the **middle** of **November** each year including any proposals for revising the forecast.
- 3.2. The RFO must each year, by no later than **November**, prepare detailed estimates of all income and expenditure 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 Executive 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 income and expenditure 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 or the date specified by the billing authority whichever is the earlier. The RFO shall issue the precept to the billing authority and shall make supply each Member with a copy of the approved annual budget available to each member, as well as and shall make a copy of the approved annual budget available and upload to on the Council's website as soon as possible thereafter.
- 3.5. The approved annual budget shall form the basis of financial control for the ensuing year.
- 3.5.3.6. The RFO shall aim to maintain a minimum reserve amount equivalent to six months' gross expenditure. This level shall be reviewed regularly to consider known capital projects which may impact on levels of reserves and cash flow during the year.<sup>2</sup>

### 4. BUDGETARY CONTROL AND AUTHORITY TO SPEND

- 4.1. Expenditure on revenue items outside the normal day to day operations of the Council may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by:
- i) ~~Full~~the Council for all items over £10,000;
  - ii) a duly delegated committee of the Council for items over ~~£2,500~~ £2,000; or
  - iii) the Clerk, in conjunction with ~~Chairman of Council or the~~ Chairman of the appropriate committee, for any items below ~~£2,500~~ £2,000.

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

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

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<sup>2</sup> [Investment and Financial Reserves Policies](#)

- 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 reduce the budget of a subsequent year. Unspent budgets for uncompleted capital projects may be carried forward following approval of the Executive Committee.
- 4.4. The salary budgets are to be reviewed at least annually in November for the following financial year and such review shall be evidenced by a hard copy schedule signed by ~~the Clerk or~~ the Chairman of the Executive 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 £5000. The Clerk shall report such action to the Chairman of the Executive Committee 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/or the requisite borrowing approval has been obtained. Funds obtained for specific projects shall be ringfenced in identifiable accounts. Expenditure from those accounts will be reconciled with primary sources of funding requests and applications.
- 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 income and expenditure 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, whichever is the greater.
- 4.9. Changes in earmarked reserves shall be approved by ~~the~~ Full 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 mandates, shall be made by the RFO and approved by ~~the~~ Full Council; banking arrangements may not be delegated to a committee. They shall be regularly reviewed for safety and efficiency. The council reserves the right to obtain credit references in respect of members or

employees who act as signatories. Only the RFO, ~~GOO~~/ Deputy Town Clerk or ~~GEOTown Clerk~~ may transfer monies between accounts.

- 5.2. The RFO shall report monthly to ~~the Full~~ Council or the Executive Committee, a schedule of payments (such list of payments made will be uploaded to the website). Out-of-the-ordinary payments requiring authorisation, will form part of the agenda for the meeting and the relevant invoice will be presented to the Council or committee. Having satisfied itself, the Council or committee shall authorise payment by a resolution. 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 payment run.
- 5.5. The Clerk and RFO shall have delegated authority to authorise the payment of items only in the following circumstances:
  - a) are within existing budgets and relate to the normal day to day operations of the Council or for which the expenditure has previously been authorised by Council and the RFO has verified the invoice (as per 5.3 above) and presented at council.
  - b) Fund transfers within the Councils banking arrangements shall be unlimited amounts from the current account to the savings accounts. Transfers from the savings account to the current account shall be sufficient to cover the invoices authorised for payment by the RFO, with a reserve of no more than £10,000 to be maintained in the Current account. Transfers to the Wages and Petty Cash account shall not exceed ~~£3020~~,000 and the balance shall not exceed £10,000 by the end of the month. A list of all payments shall be submitted to the next appropriate meeting of Council or the Executive committee.
- 5.6. 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.
- 5.7. 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.
- 5.8. 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. Any changes in the recorded details of suppliers, such as bank account records, shall be verified by the RFO/Town Clerk.

## **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. The RFO shall have delegated authority to process payments in respect of all authorised items of expenditure as and when, and on a timely basis, to ensure that all invoices are paid in accordance with terms as far as is practicable.
- 6.3. All payments shall be affected by cheque or electronic transfers, in accordance with a resolution of ~~the Full e~~Council.
- 6.4. Cheques or orders for payment drawn on the bank account in accordance with the invoices authorised for payment shall be signed/authorised by two members of Council in accordance with a resolution instructing that payment. Payment may be made by internet banking transfer provided evidence is retained showing which members approved the payment.
- 6.5. 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.
- 6.6. To indicate agreement of the details shown on the cheque with the counterfoil and the invoice or similar documentation, the signatories shall each also initial the cheque counterfoil.
- 6.7. Cheques or orders for payment shall be verified by the RFO, authorised for payment by the Clerk/Deputy Clerk and approved by two signatories to the account and reported to the next convenient meeting of the Council or Executive Committee .
- 6.8. Payment for utility supplies (energy, telephone, water and equipment lease) and any National Non-Domestic Rates may be made by variable Direct Debit provided that the instructions are signed by two Officers and any payments are reported to Council as made. The approval of the use of a variable Direct Debit shall be reported to the Council at least every two years.
- 6.9. 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 authorised bank signatories and are retained and any payments reported to Council as made. The approval of the use of a Banker's Standing Order shall be reported to the Council at least every two years.
- 6.10. 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 reported to the Council at least every two years.
- 6.11. Where a computer requires use of a personal identification number (PIN) or other password(s) for access to the councils records on that computer, ~~a note shall be made of the PIN and passwords~~ and shall be handed to and retained by the Town Clerk in a

~~sealed dated envelope in the secured office safe. 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 authorization of bank payments. All passwords they will also be stored remotely in the cloud via a database to improve security.~~

- 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~~ on the cloud, access can be obtained via the DTCCouncil's IT contractor, 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 RFO 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 must not under any circumstances be saved under "favourites")~~, and not through a search engine or e-mail link. Remembered or saved passwords facilities must not be used on any computer used for Council banking work. Breach of this regulation will be treated as a very serious matter under these regulations.
- 6.17. Changes to account details for suppliers, which are used for internet banking may only be changed on written hard copy notification by the supplier and supported by hard copy authority for change signed by two of the Clerk, the Deputy Town Clerk, a member. A programme of regular checks of standing data with suppliers will be followed.
- 6.18. Any Credit Card issued for use will be specifically restricted to the Clerk (CEO), Deputy Clerk (COO), Facilities and Buildings Manager (FBM) and the RFO and ~~will also be restricted by means of the individual's credit card limit set by the authority to spend (section 4 of these regulations) to a single transaction maximum value of £500 and monthly spending restricted to £1000~~ unless authorised by Council or Executive committee before any order is placed. The total Council credit card limit should be authorized by Chairman of Executive committee.<sup>3</sup>

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<sup>3</sup> [Credit Card Policy](#)

- 6.19. Pre-paid debit cards will not be used.
- 6.20. Any corporate credit card or trade card account opened by the Council will be specifically restricted to use by the Clerk [\(CEO\)](#), Deputy Clerk [\(COO\)](#), [Facilities and Buildings Manager \(FBM\)](#) and RFO and shall be subject to automatic payment in full at each month-end. Where a corporate credit/debit card is provided, personal credit or debit cards of members or staff shall not be used under any circumstances.
- 6.21. Any corporate credit card provided will be stored in a secure location on the Council premises with access only provided to the Clerk [\(CEO\)](#), Deputy Clerk [\(COO\)](#), [Facilities and Buildings Manager \(FBM\)](#) and RFO. All payments made using the credit card must be supported by a Purchase Order and /or an invoice and will be paid from the General Account to ensure appropriate authorisations [and be accordance with the credit card policy](#).
- ~~6.21-6.22.~~ 6.22. ~~Personal credit or debit cards of officers or Councillors shall not only be used under any circumstances, unless in exceptional circumstances, or where the Councillor or officer has not been authorised to have a corporate credit card.~~
- ~~6.22-6.23.~~ 6.23. The Council will not maintain any form of cash float. All cash received must be banked intact. Any payments made in cash by the RFO (for example for postage or minor stationery items) shall be refunded on a regular basis, at least quarterly.
- 6.24~~3~~ Adequate systems of internal control will be implemented prior to adopting electronic payments.

## 7. PAYMENT OF SALARIES

- 7.1. As an employer, the Council shall make arrangements to meet fully the statutory requirements placed on all employers by PAYE and National Insurance legislation. The payment of all salaries shall be made in accordance with payroll records and the rules of PAYE and National Insurance currently operating, and salary rates shall be as agreed by Council, or by the Executive 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 salary scale range, emoluments, or terms and conditions of employment without the prior consent of the Executive Committee.
- 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)~~ b) by the internal auditor or;



e)b) ~~by the~~ external auditor; or

d)c) ~~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 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 Full Council.

## 8. LOANS AND INVESTMENTS

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

## 9. INCOME

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

- 9.2. Particulars of all charges to be made for work done, services rendered or goods supplied shall be agreed annually by the Council, notified to the RFO and the RFO shall be responsible for the collection of all accounts due to the Council.
- 9.3. The Council will review all fees and charges annually, following a report by the RFO.
- 9.4. Any sums found to be irrecoverable and any bad debts shall be reported to ~~the Full~~ Council and shall be written off in the year. All such sums and debts in excess of £1,000 shall be reported to the Chairman of the Executive Committee prior to such items being written off.
- 9.5. All sums received on behalf of the Council shall be banked intact as directed by the RFO. In all cases, all receipts shall be deposited with the Council's bankers every Friday and on the last day of the month or such frequency as the RFO considers necessary.
- 9.6. The origin of each receipt shall be entered on the paying-in slip.
- 9.7. Personal cheques shall not be cashed out of money held on behalf of the Council.
- 9.8. The RFO shall promptly complete any VAT Return that is required. Any repayment claim due in accordance with VAT Act 1994 section 33 shall be made quarterly coinciding with the financial year end.
- 9.9. Where any significant sums of cash are regularly received by the Council, the RFO shall take such steps as are agreed by the Council to ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control such as ticket issues, and that appropriate care is taken in the security and safety of individuals banking such cash.
- 9.10. Any income arising which is the property of a charitable trust shall be paid into a charitable bank account. Instructions for the payment of funds due from the charitable trust to the Council (to meet expenditure already incurred by the authority) will be given by the Managing Trustees of the charity meeting separately from any Council meeting (see also Regulation 16 below).

## 10. ORDERS FOR WORK, GOODS AND SERVICES

- 10.1. An official order ~~or letter~~ authorised by **either the Clerk (CEO), Deputy Clerk (COO) or the RFO** ~~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. The ~~Maintenance Manager~~ Facilities and Buildings Manager (FBM) will be permitted to authorise official orders relevant to the role's scope of work up to a value of £500.
- 10.2. Purchase orders ~~Order books~~ shall be controlled by the Town Clerk (CEO) /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 (I) below.

- 10.4. A member may not issue an official order or make any contract on behalf of the Council.
- 10.5. The RFO, Clerk [\(CEO\)](#) or Deputy Clerk [\(COO\)](#) 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, Clerk [\(CEO\)](#) or Deputy Clerk [\(COO\)](#) shall ensure that the statutory authority shall be reported to the meeting at which the order is approved so that the minutes can record the power being used.

## 11. CONTRACTS

11.1. Procedures as to contracts are laid down as follows:

- a. Every contract shall comply with these financial regulations, and no exceptions shall be made otherwise than in an emergency provided that this regulation need not apply to contracts which relate to items (i) to (vi) below:
- i. for the supply of gas, electricity, water, sewerage and telephone services;
  - ii. for specialist services such as are provided by legal professionals acting in disputes.
  - iii. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;
  - iv. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the Council;
  - v. for additional audit work of the external Auditor up to an estimated value of £500 (in excess of this sum the Clerk and RFO shall act after consultation with Chairman of the Executive Committee); and
  - vi. for goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.
- b. In accordance with the Public Contracts Regulations 2015, where it is intended to enter into a contract exceeding **£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), and the contract is to be advertised, the Clerk shall:
- i. ensure the contract information and details of the award are published on the government's Contracts Finder website.  
~~—invite tenders from at least three firms appropriately qualified to undertake the work.~~
  - ii. Set out the procedures to be followed in awarding new contracts
  - iii. Publicise the award of new contracts

- c. 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.
- d. 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.
- e. All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least two members of Council.
- f. 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.
- g. Any invitation to tender issued under this regulation shall be subject to Standing Orders 18 c., d., e. & f 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~~three quotations (priced descriptions of the proposed supply); where the value is below £3,000 and above £500 the Clerk or RFO shall strive to obtain ~~3~~three 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.
- k. The references to the European Union Procurement thresholds in Standing Orders still apply for the purposes of the Public Contract Regulations 2015 and Utilities Contracts Regulations 2016. However, the end of the transition period has brought in new advertising requirements and the introduction of "Find a Tender". For more details, visit [www.gov.uk/guidance/public-sector-procurement-from-1-january-2021](http://www.gov.uk/guidance/public-sector-procurement-from-1-january-2021). New procurements (over £100K but refer to current procurement thresholds) must now be advertised on 'Find a Tender'. Current requirements to also advertise on Contracts Finder remain unchanged.

## **12. PAYMENTS UNDER CONTRACTS FOR BUILDING OR OTHER CONSTRUCTION WORKS**

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

### **13. STORES AND EQUIPMENT**

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

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

- 14.1. The Clerk shall make appropriate arrangements for the custody of all title deeds and Land Registry Certificates of properties held by the Council. The RFO shall ensure a record is maintained of all properties held by the Council, recording the location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held in accordance with Accounts and Audit Regulations.
- 14.2. No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of ~~the Full~~ 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 £1,000.
- 14.3. No real property (interests in land) shall be sold, leased or otherwise disposed of without the authority of ~~the Full~~ Council, together with any other consents required by law, In each case a Report in writing shall be provided to Full 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 F~~ Full Council. In each case a Report in writing shall be provided to Full 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 F~~ Full Council. In each case a Report in writing shall be provided to Council with a full business case.
- 14.6. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date. The continued existence of tangible assets shown in the Register shall be verified at least annually, ~~possibly~~ in conjunction with a health and safety inspection of assets.

## 15. INSURANCE

- 15.1. Following the annual risk assessment (per Financial Regulation 17), the RFO shall effect all insurances and negotiate all claims on the Council's insurers in consultation with the Clerk (CEO).
- 15.2. The Clerk (CEO) or Deputy Clerk (COO) 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.
- 15.3. The RFO shall keep a record of all insurances effected by the Council and the property and risks covered thereby and annually review it.
- 15.4. The RFO shall be notified of any loss liability or damage or of any event likely to lead to a claim, and shall keep a record of such claims and report annually ~~periodically~~ to the Executive Committee.
- 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 Executive Committee.

## 16. CHARITIES

- 16.1. Where the Council is sole managing trustee of a charitable body the Clerk (CEO) 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 (CEO) and RFO shall arrange for any Audit or Independent Examination as may be required by Charity Law or any Governing Document.

## 17. RISK MANAGEMENT

- 17.1. The Council is responsible for putting in place arrangements for the management of risk. The Clerk (CEO) 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 following review by the Executive Committee.

- 17.2. When considering any new activity, the Clerk [\(CEO\)](#) with the RFO shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the Council.

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

- 18.1. It shall be the duty of the [Full](#) Council to review the Financial Regulations of the Council annually on the recommendation of the Executive Committee. The Clerk [\(CEO\)](#) and [RFO](#) shall make arrangements to monitor changes in legislation or proper practices and shall advise the [Full](#) 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.

\* \* \*

## INTERNAL CONTROLS

**INCOME – Cash/Cheques**

Procedure No:	PROCEDURE	CARRIED OUT BY	CHECKED BY
1.	Write out receipt for all income received	Administrative/Finance Assistant	Responsible Finance Officer
2.	Appropriate invoice, interment or memorial application, or diary entry to be marked with receipt number	Administrative/Finance Assistant, Lead administrator	Responsible Finance Officer
3.	Income to be entered in Cash book with either invoice and/or receipt number under appropriate budget heading	Administrative/Finance Assistant	Responsible Finance Officer
4.	<del>Monthly</del> — <u>Monthly</u> – all cheques and cash to be agreed with cash book and banked	Administrative/Finance Assistant	Responsible Finance Officer
5.	Weekly – check general bank account for income received via BACs	Administrative/Finance Assistant	Responsible Finance Officer
6.	Monthly – last working day of each month, all cheques and cash to be agreed with cash book and banked.	Administrative/Finance Assistant	Responsible Finance Officer
7.	Monthly analysis to be agreed in cash book and with computerised accounts system.	Administrative/Finance Assistant	Responsible Finance Officer
8.	Monthly - all entries to be entered into computerised accounts system	Administrative/Finance Assistant	Responsible Finance Officer
9.	Monthly Bank reconciliation	Administrative/Finance Assistant	RFO and Internal Controls Councillor
10.	Ensure the annual Precept is paid by South Norfolk District Council into the current account by BACs in two equal instalments – end of April and September each year. As soon as the funds are in the bank account transfer the Precept funds to the investment account.	Responsible Finance Officer	As part of Internal Audit

**EXPENDITURE****Wages & Petty Cash Account (signatory any two of the Deputy, the Clerk or RFO only up to ~~£30,000~~ £30,000)**

Procedure No:	PROCEDURE	CARRIED OUT BY	CHECKED BY
1.	A receipt must be obtained for all expenditure, in the case of wages employees to complete appropriate time sheet	Responsible Finance Officer	Town Clerk
2.	Voucher to be completed for each payment showing name of payee, nature of goods, budget heading (s) cheque number & amount – split net, VAT and gross amounts	Responsible Finance Officer	Town Clerk
3.	Voucher and receipt to be filed in Wages & Petty Cash file	Administrative/Finance Assistant	Responsible Finance Officer
4.	End of each month prepare a list of all payments with details as above	Responsible Finance Officer	Town Clerk/ Dep Town Clerk
5.	List of Payments to be sent to the signatories for approval	Responsible Finance Officer	Town Clerk/ Dep Town Clerk
6.	RFO to arrange a bank transfer.	Responsible Finance Officer	Town Clerk/ Dep Town Clerk
7.	RFO to Set up the transactions on Wages & PC Account	Responsible Finance Officer	Town Clerk/ Dep Town Clerk
8.	Town Clerk approve the transactions and the payments are released	Responsible Finance Officer	Town Clerk/ Dep Town Clerk



### INTERNAL CONTROLS

9.	Monthly - All entries to be entered into computerised accounts system.	Responsible Finance Officer / Finance Assistant	Internal Controls Councillor
10.	Monthly Bank reconciliation	Responsible Finance Officer / Finance Assistant	Internal Controls Councillor
NB	Maximum permitted amount in the account at any one time <del>£30,000</del> <del>40,000</del> wages prepared by two different members of staff (includes Town Clerk). Fidelity insurance cover to £500,000.		

**Commented [AJ1]:** Average outgoings increasing as some salaries are planned to come from this account instead of the current account. To allow for £28K - £30K monthly outgoings and retain £10K liquidity as agreed with bank a maximum of £40K balance is required.

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### General Account (signatories' requirement any 2 Councillors and the Clerk, Deputy Clerk or RFO)

Procedure No:	PROCEDURE	CARRIED OUT BY	CHECKED BY
1.	All invoices filed in Accounts for Payment file. (Sundry Creditors)	Administrative/Finance Assistant	Responsible Finance Officer
2.	Check invoices against official orders and delivery notes, for accuracy and prepare for twice monthly payment run	Administrative/Finance Assistant	Town Clerk
3.	Prepare monthly wages for Town Clerk and RFO	Responsible Finance Officer	Town Clerk
4.	Prepare electronic payments for approval by signatories twice a month	Administrative/Finance Assistant	Responsible Finance Officer/ 2 Signatories
5.	Voucher to be completed for every payment showing name of payee, nature of goods, budget heading (s), voucher no. (cheque no. if appropriate) & amount – split net, VAT and gross amounts, and stapled to invoice (s)	Administrative/Finance Assistant	Town Clerk / RFO
6.	Prepare a Spreadsheet in order of Payment Voucher numbers or alphabetical.	Administrative/Finance Assistant	Responsible Finance Officer/ 2 Signatories
7.	Set up the bank transactions	Administrative/Finance Assistant	Town Clerk/RFO
8.	Arrange a bank transfer based on this Spreadsheet.	Administrative/Finance Assistant	Town Clerk/RFO
9.	Contact the Signatories on authorisation rota to come to the council office to authorise the payments.	Administrative/Finance Assistant	Town Clerk/RFO
10.	Any queries from the Councillors regarding the payments can be resolved by the staff and the payment documentation will be available to view.	Administrative/Finance Assistant	Town Clerk/RFO
11.	Notify the signatories that the transactions have been set up for online authorisations.	Administrative/Finance Assistant	Town Clerk/RFO
12.	Signatories approve the transactions, and the payments are released	Administrative/Finance Assistant	Town Clerk/RFO
13.	All entries to be entered into computerised accounts system.	Administrative/Finance Assistant	Town Clerk/RFO
14.	Monthly prepare list of payments made for inclusion with the next convenient agenda of the Executive Committee or Full Council	Administrative/Finance Assistant	Town Clerk/RFO
15.	Cheques to be signed or electronic payments approved by two of the Councillor signatories, with the Clerk, Deputy Clerk or RFO to also countersign cheques. Cheque stubs to be initialled by signatories	Administrative/Finance Assistant	Town Clerk/RFO
15.	Ensure sufficient funds in bank account, raise necessary transfers between bank accounts	Responsible Finance Officer	Town Clerk

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**INTERNAL CONTROLS**

16.	Cheques to be sent to creditors within two weeks in line with BACS payment schedule.	Administrative/Finance Assistant	Town Clerk/RFO
17.	Vouchers & invoices to be filed	Administrative/Finance Assistant	Town Clerk/RFO
18.	Monthly Bank reconciliation	Administrative/Finance Assistant	RFO and Internal Controls Councillor
<u>19.</u>	<u>Publish EMR and community grants awarded on DTC website</u>	<u>Marketing Administrator</u>	<u>Town Clerk/RFO</u>
<u>20.</u>	<u>In case of new or infrequent expenditure quote the statutory authority being used on the payment voucher and ensure inclusion in the minutes</u>	<u>Responsible Finance Officer</u>	<u>Town Clerk/ Deputy TC</u>

**Commented [AJ2]:** Recommended actions from interim internal audit.

**Town Mayor's Charity Account (signatories Town Mayor and the Clerk or RFO)**

**This is a current account used solely for monies raised and expenditure incurred relating to fundraising, for the Town Mayor's nominated charity/charities during his/her term of office.**

**INCOME – Cash/Cheques**

Procedure No:	PROCEDURE	CARRIED OUT BY	CHECKED BY
1.	Financial Summary Excel spreadsheet to be opened at the beginning of each Mayoral Year	Administrative/Finance Assistant	Town Clerk/RFO
2.	Excel spreadsheet to be opened for each fundraising event (Concerts, Mayor's ball)	Administrative/Finance Assistant	Town Clerk/RFO
3.	Income to be entered in Cash book under Town Mayor's Charity heading and on to appropriate event spreadsheet	Administrative/Finance Assistant	Town Clerk/RFO
4.	Monthly – all cheques and cash to be agreed with cash book and banked in Town Mayor's Charity account	Administrative/Finance Assistant	Town Clerk/RFO
5.	Monthly – last working day of each month, all cheques and cash to be agreed with cash book and banked in Town Mayor's Charity account	Administrative/Finance Assistant	Town Clerk/RFO
6.	Monthly analysis to be agreed in cash book and with computerised accounts system	Administrative/Finance Assistant	Town Clerk/RFO
7.	Monthly Bank reconciliation	Administrative/Finance Assistant	RFO and Internal Controls Councillor
8.	After each fundraising event, income from individual spreadsheet to be entered onto Financial Summary spreadsheet	Administrative/Finance Assistant	Town Clerk/RFO

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## INTERNAL CONTROLS

### EXPENDITURE

Procedure No:	PROCEDURE	CARRIED OUT BY	CHECKED BY
1.	Check invoices against official orders and delivery notes, for accuracy and prepare for payment	Administrative/Finance Assistant	Town Clerk/RFO
2.	Voucher to be completed for every cheque showing name of payee, nature of goods, budget heading (s), cheque number & amount – split net, VAT and gross amounts, and stapled to invoice (s)	Administrative/Finance Assistant	Town Clerk/RFO
3.	Prepare cheques for signature by authorised internal and external signatories	Administrative/Finance Assistant	Town Clerk/RFO
4.	Expenditure to be entered on to appropriate event spreadsheet	Administrative/Finance Assistant	Town Clerk/RFO
5.	Cheques to be sent to creditors	Administrative/Finance Assistant	Town Clerk/RFO
6.	Vouchers & invoices to be filed in Sundry Creditors' file	Administrative/Finance Assistant	Town Clerk/RFO
7.	All entries to be entered into computerised accounts system	Administrative/Finance Assistant	Town Clerk/RFO
8.	Monthly Bank reconciliation	Administrative/Finance Assistant	RFO and Internal Controls member
9.	After each fundraising event, expenditure from individual spreadsheet to be entered onto Financial Summary spreadsheet	Administrative/Finance Assistant	Town Clerk/RFO

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Mrs Sarah Richards  
 Diss Town Council  
 Council Offices  
 11/12 Market Hill  
 Diss  
 Norfolk  
 IP22 4JZ

## Select for Local Councils Policy Schedule

This insurance policy, which meets your demands and needs, has been based on the latest information obtained from you. The Policy, the Policy Schedule, any Certificates of Insurance and Endorsements form one document and should be read together. This Schedule replaces any previous Schedule.

Policy Number	YLL-272003-4853
Insured	Diss Town Council
Business	Parish / Town Council
Period of Insurance	
From	01 <sup>st</sup> April 2023
To	31 <sup>st</sup> March 2024
and any other period for which cover has been agreed.	
Renewal Premium	£ 16,097.33

Premiums are inclusive of Insurance Premium Tax and/or VAT as appropriate.

Schedule Number	110063120
Long term agreement active until	01 <sup>st</sup> April 2027
Preparation Date	21 <sup>st</sup> February 2023
Prepared by	Mr Jonathan Meiseles
Policy Form Reference	MLAACF07

### Policy Cover Declaration:

You, the Insured, are not aware of any known losses or events that could give rise to a claim, or circumstances that would be prejudicial to us, the Insurer, should the basis of cover on the below given insurance product (s) be changed.

This is important information, please read it carefully and check that the facts given about you are correct and that we have included all the covers that you require. We are unable to give you advice so it is your responsibility to check the cover is correct for your organisation.

## Important information

### **Taking reasonable care**

We require that you take reasonable care in managing your activities. Where appropriate this requires you to do the following:

- Keep written risk assessments for your key activities
- Keep written records of your staff and volunteer training. For example, manual handling training, or for use of tools and machinery
- Abide by any rules, guidelines or advice that is given to you by any relevant authority, such as a Local Authority, or the Health and Safety Executive

We want you to be confident about your insurance and understand what is required of you. Please contact us if you have any questions relating to the above.

## Lines of Cover applying

### Part A – Material Damage

#### Table Headings

Contents (a)	Furniture, fixtures, fittings and tenants improvements
Contents (b)	Other contents and consumable stock not specified below including printed books and unused stationery
Contents (c)	Computer equipment, other office equipment and sports equipment
Contents (d)	Televisions, audio-visual and photographic equipment (excluding videos), beer, wine, spirits, tools and gardening equipment
Contents (e)	Tobacco
Contents (f)	Camcorders, videos and gaming machines
Contents (g)	Civic Regalia

#### Sums Insured

Premises Address	Buildings Sum Insured	Loss of Rent	Contents (a)	Contents (b)	Contents (c)	Contents (d)	Contents (e)	Contents (f)	Contents (g)
1. Council Offices, Address, 11-12 Market Hill, Diss, Norfolk, IP22 4JZ	£676,710.00	£13,718.00	£20,444.17	£1,744.14	£0.00	£0.00	£0.00	£0.00	£0.00
2. Park Pavillion, Address, Diss, Norfolk, IP22 4JZ	£62,400.00	N/A	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
3. Public Convenience, Address, Park Road, Diss, Norfolk, IP22 4AS	£86,400.00	N/A	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
4. Corn Hall, Address, St. Nicholas Street, Diss, Norfolk, IP22 4LB	£5,823,241.90	N/A	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
5. Cemetery Bungalow, Address, Diss, Norfolk, IP22 4DL	£300,000.00	£8,406.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
6. Sports Pavillion, Address, Shelfanger Road,, Roydon, Diss, Norfolk, IP22 5XT	£534,509.94	N/A	£10,267.15	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
7. 2 x Cemetery Chapels, Address, Diss, Norfolk, IP22 4DL	£694,862.95	N/A	£0.00	£5,973.52	£0.00	£0.00	£0.00	£0.00	£0.00
8. Diss Youth and Community Centre, Address,	£1,833,884.10	N/A	£21,924.96	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00

Shelfanger Road,, Diss, Norfolk, IP22 4EH									
9. The Shambles, Address, 4- 5 Market Place, Diss, Norfolk, IP22 4AB	£159,600.00	N/A	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
10. Public Conveniences - interest of South Norfolk Council is noted, Address, Mere's Mouth, Mere Street, Diss, Norfolk, IP22 4AG	£394,200.00	N/A	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00

**For Premises:** 1, 2, 3, 4, 5, 6, 7, 8, 9, 10

**Insured Perils applicable to Material Damage :** 1-13, 15 & 16

**Excesses Applicable to Premises**

The following Excesses apply to each and every loss arising in respect of each and every separate premises:

Accidental Damage	£100
Theft	£100
Riot civil commotion and Malicious Persons	£250
Storm or Flood	£250
Escape of Water	£250
Falling Trees or Branches	£250

**Operative Endorsements:** 1, 2, 3, 5, 6, 7, 8 & 9 (please refer to the Endorsement section of the policy wording)

**Part B – Business Interruption**

Premises Address	Additional Expenditure	Indemnity Period (Months)	Loss of Data	Indemnity Period (Months)	Loss of Gross Revenue	Indemnity Period (Months)
11-12 Market Hill, Diss, Norfolk, IP22 4JZ	£30,000	24	£5,000	24	£46,802	24
Diss, Norfolk, IP22 4DL	N/A		N/A		N/A	
Shelfanger Road,, Roydon, Diss, Norfolk, IP22 5XT	N/A		N/A		£16,834	24
Shelfanger Road,, Diss, Norfolk, IP22 4EH	N/A		N/A		£34,000	24

**For Premises:** 1, 2, 3, 4, 5, 6, 7, 8, 9, 10

**Insured Perils applicable to Business Interruption :** 1-13, 15 & 16

**Operative Endorsements:**

None



**Part C – All Risks**
**Table Headings**

Contents (a)	Furniture, fixtures, fittings and tenants improvements
Contents (b)	Other Contents and consumable stock not specified below including printed books and unused stationery
Contents (c)	Computer Equipment, other office equipment and sports equipment
Contents (d)	Televisions, audio-visual and photographic equipment (excluding videos), beer, wine, spirits, tools and gardening equipment
Contents (e)	Tobacco
Contents (f)	Camcorders, videos and gaming machines
Contents (g)	Civic Regalia

**Additional Items:**

Where no premises address is shown, the item is not based at one location and cover is provided anywhere within the territorial limits.

Item Description	Sum Insured	Excess
Machinery, Equipment and Hand Tools	£7,416.00	£100
Paintings	£7,353.49	£100
Christmas lights	£22,252.18	£100
Town Sign	£6,152.42	£100
Seats	£5,347.42	£100
Bins	£5,502.32	£100
Chairmans Chain of Office	£10,266.79	£100
Deputy Town Mayors Pendant	£1,012.63	£100
Mayoral Robes	£1,375.18	£100
Fountain in Middle of Mere at Diss Park	£34,922.75	£100
Floodlighting	£53,451.86	£100
Park Lighting	£40,781.30	£100
Information boards	£2,071.57	£100
Millennium Stone of Carved Granite	£3,667.18	£100
Entrance Stone to Garden of Rest at the Cemetery	£816.16	£100
10 Benches	£4,034.50	£100
5 x Picnic Tables	£3,266.29	£100
Sign	£458.39	£100
Skatepark	£135,086.28	£100
Polished Granite Commemorative Stone	£4,323.38	£100
Cast Iron Finger Posts	£15,055.19	£100
Junior Swings including safety surfacing	£13,424.47	£100
MUGA and associated equipment	£87,841.33	£100
Toddler Play equipment including safety surfacing and perimeter fencing	£80,760.76	£100
Twinfly including safety surfacing	£22,953.35	£100
4 Metal picnic benches	£3,994.36	£100
2 x Lighting Collumns and 2 x Control Boxes - Skateboard Park	£7,753.40	£100

20 x 8 Cut-down Container, Situated at Sports Ground, Shelfanger Road, Diss IP22 4JG	£2,472.00	£100
Allotment Sheds	£7,753.40	£100
Fountain Kiosk	£9,304.07	£100
Town Freedom Carved Granite Commemorative Stone	£3,763.78	£100
7 Panel Full Pod Shelter / Adult Gym Equipment	£35,848.82	£100
100 Fold Up Chairs stored at Park Pavilion but also used in Park	£2,192.50	£100
Duck Suit	£2,270.56	£100
Canon Camera and Accessories	£351.26	£100
Projector and Accessories	£421.51	£100
20 Fold Up Tables	£2,810.09	£100
Walk Clock by S Newman	£3,070.64	£100
Corn Hall Clock by AT Marsh	£4,605.98	£100
Running Track and Fencing	£155,484.54	£100
7 Toblerones	£19,475.81	£100
6 Benches	£25,040.32	£100
4 Cycle Racks	£4,173.40	£100
Viewing Platforms and Boardwalk	£202,591.58	£100
Container Storage	£3,315.10	£100
Container Storage	£2,154.05	£100
18x Steel Engine Bines - Planters for Streetscape	£1,260.35	£100
Junior Play Equipment	£182,987.42	£100
Cemetery Benches x 8	£4,073.86	£100
Market Place Noticeboard	£1,857.42	£100
Flagpole outside Council Offices	£1,750.15	£100
New Play Equipment and Associated Items	£69,600.00	£100
Office Computer and Sports Equipment including Laptops	£82,383.80	£100
Beacon of Hope	£1,560.00	£100
New Chairs	£2,635.20	£100
Hired In Plant and Equipment	£20,000.00	£100
14 new Ipads	£4,305.00	£100
Hexagonal Tree Bench	£749.17	£100
Pressure Washer	£4,186.25	£100
5 x Staff Ipads	£1,537.50	£100

The excess stated applies to each and every loss.

**Operative Endorsements:** 1, 2, 3 & 7 (please refer to the Endorsement section of the policy wording)

**Part D – Money**

	<b>Limit any one loss</b>
1. Loss of Non-Negotiable Money in the situations specified in items 2(a), 2(b), 2(c)(i) and 2(c)(ii):	£250,000
2. Loss of other Money:	
(a) in transit in the custody of any <b>Member</b> or <b>Employee</b> or in transit by registered post (limit £250), or in a Bank Night Safe	£10,000
(b) in the private residence of any <b>Member</b> or <b>Employee</b>	£500
(c) in the <b>premises</b>	
(i) in the custody of or under the actual supervision of any <b>Member</b> or <b>Employee</b>	£10,000
(ii) in locked safes or strongrooms	£10,000
(iii) in locked receptacles other than safes or strongrooms	£500

**Excess:** £50 each and every loss

**Personal Accident Assault Limits:** Stated in Section 3(c) of the policy wording

Operative Endorsements:

1. In respect of **Section 1 – Special Definitions**, the definition of Person Insured is extended to include any person between the ages of 16 and 90.

## Part E – Public Liability

**Limit of Indemnity:** £15,000,000

**Excess:** £100 each and every claim in respect of Section 2(d)(ii)

### Operative Endorsements:

1. Environmental Clean Up Costs. The following Special Definitions are added to Section 1:

#### Clean Up Costs

- a) Testing for or monitoring of Pollution or Contamination
- b) the costs of Remediation required by any Enforcing Authority to a standard reasonably achievable by the methods available at the time that such Remediation commences.

#### Remediation

Remedying the effects of Pollution or Contamination including primary, complementary and compensatory actions as specified in the Environmental Damage (Prevention and Remediation) Regulations 2009.

#### Enforcing Authority

Any government or statutory authority or body implementing or enforcing environmental protection legislation within the territorial limits.

#### Cover

With effect from 01 July 2009 or the inception of the policy if later, the **insurer** will indemnify the **insured** in respect of all sums including statutory debts that the **insured** is legally liable to pay in respect of Clean Up Costs arising from environmental damage caused by Pollution or Contamination where such liability arises under an environmental directive, statute or statutory instrument.

Provided always that:

- a) liability arises from Pollution or Contamination caused by a sudden, identifiable, unintended and unexpected incident which takes place in its entirety at a specific time and place during the Period of Insurance. All Pollution or Contamination which arises out of one incident shall be deemed to have occurred at the same time such incident takes place
- b) the **insurer's** liability under this Extension shall not exceed £1,000,000 for any one occurrence and in the aggregate in any one Period of Insurance and will be the maximum the insurer will pay inclusive all costs and expenses. This limit will form part of and not be in addition to the Limit of Indemnity stated in the Schedule
- c) immediate loss prevention or salvage action is taken and the appropriate authorities are notified

## Exclusions

The **insurer** shall be under no liability:

1. in respect of Clean up Costs for **damage** to the **Insured's** land, premises, watercourse or body of water whether owned, leased, hired, tenanted or otherwise in the **insured's** care, custody or control
2. for **damage** connected with pre-existing contaminated property
3. for **damage** caused by a succession of several events where such individual event would not warrant immediate action
4. in respect of removal of any risk of an adverse effect on human health on the Insured's land, premises, watercourse or body of water whether owned, leased, hired, tenanted or otherwise in the **insured's** care, custody or control
5. in respect of costs in achieving an improvement or alteration in the condition of the land, atmosphere or any watercourse or body of water beyond that required under any relevant and applicable law or statutory enactment at the time Remediation commences
6. in respect of costs for prevention of imminent threat of environmental damage where such costs are incurred without there being Pollution or Contamination caused by a sudden, identifiable, unintended and unexpected incident
7. for **damage** resulting from an alteration to subterranean stores of groundwater or to flow patterns
8. in respect of costs for the reinstatement or reintroduction of flora or fauna
9. for **damage** caused deliberately or intentionally by the **insured** or where they have knowingly deviated from environmental protection rulings or where the **insured** has knowingly omitted to inspect, maintain or perform necessary repairs to plant or machinery for which they are responsible
10. in respect of fines or penalties of any kind
11. for **damage** caused by the ownership or operation on behalf of the **insured** of any mining operations or storage, treatment or disposal of waste or waste products other than caused by composting, purification or pre-treatment of waste water
12. for **damage** which is covered by a more specific insurance policy
13. for **damage** caused by persons aware of the defectiveness or harmfulness of products they have placed on the market or works or other services they have performed
14. for **damage** caused by disease in animals belonging to or kept or sold by the **insured**.

**Part F – Hirers' Liability**

**Limit of Indemnity:** £2,000,000

**Excess:** £100 each and every claim for damage to the premises or contents caused other than by fire or explosion

**Operative Endorsements**

None

**Part G – Employers Liability**

**Limit of Indemnity:** £10,000,000

**Operative Endorsements:**

None

**Part H – Libel and Slander**

**Sum Insured**

£250,000

**Excess:** 10% each and every claim or £1,000 whichever is the lower

**Operative Endorsements**

None

**Part I – Motor Vehicles**

<b>Insured Vehicle:</b> All as described in <b>Persons Entitled to Drive:</b> the Certificate of <b>Limitation as to Use:</b> Motor Insurance	<b>Cover:</b> Section 22  A. Comprehensive
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<b>Excess : Section 23</b>	
<b>Amount</b>	<b>Description</b>
£ 150	Accidental Damage , Fire , Theft , Windscreen , Theft total loss
£ Nil	Third party
Additional to any other Excess which applies	

<b>Age and Inexperienced Driver Excess: Section 11</b>		
(a)	Under 25 years	£150
(b)	Over 25 years inexperienced	£150
Additional to any other Excess which applies		

<b>Repair Limit:</b> £Nil Section 12
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<b>Damage to Property Limit:</b> £5,000,000 Applicable to any Commercial Vehicle, Minibus, Agricultural Vehicle and Special Type  £50,000,000 Applicable to any Private Motor Car
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<b>Personal Effects Limit:</b> £150 Section 13
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<b>Medical Expenses Limit:</b> £250 Section 14
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**Additional Cover : Section 25**

U. Occasional Business Use	Not Operative
V. Loss of No Claim Discount/Excess	Not Operative

**Operative Endorsements:**

None



**Part J – Motor Legal Expenses and Uninsured Loss Recovery**

**Limit of Indemnity:**

£100,000 per insured incident

### Part N – Fidelity Guarantee

<b>Persons Guaranteed:</b>	<b>Sum Guaranteed</b>
All members and employees	£1,000,000

**Excess:** £100 each and every loss

### Part O – Personal Accident

Cover is limited to £500,000 any one person and £2,000,000 any one incident.

#### Persons Insured:

##### Employees

Capital Sum	£50,000.00
Weekly Sum	£400.00
Cover	Sections 2 and 3 - Accident and Assault Cover

##### Volunteers

Capital Sum	£50,000.00
Weekly Sum	£400.00
Cover	Sections 2 and 3 - Accident and Assault Cover

##### Directors/Councillors

Capital Sum	£50,000.00
Weekly Sum	£400.00
Cover	Sections 2 and 3 - Accident and Assault Cover

#### Operative Endorsement:

1) Special Condition 4 of Section 5 is inoperative provided always that the **insurer** will not make any payment of any benefit or in respect of any expense or loss arising from any Person Insured who has attained the age of 90 years unless such expense or loss arises during the period of insurance during which the Person Insured attains the age of 90

## Part P – Legal Expenses

### Section:

3. Employment Disputes and Compensation Awards	Operative
4. Legal Defence	Operative
5. Property Protection and Bodily Injury	Operative
6. Tax Protection	Operative
7. Contract Disputes - £5,000 Limit	Operative
8. Statutory Licence Protection	Operative
<b>Limit of Indemnity:</b>	£200,000

### Operative Endorsements

The following is also operative: Debt Recovery

#### Insured Incident

The **insurer** will negotiate for the **insured's** legal rights including enforcement of judgment to recover money and interest due from the sale or provision of goods or of services, provided always that:

- the amount of the debt exceeds £250 (incl VAT)
- the claim under this Part is made within 90 days of the money becoming due and payable
- the **insurer** has the right to select the method of enforcement, or to forego enforcing judgment if the **insurer** is not satisfied that there are, or will be, sufficient assets available to satisfy judgment.

#### Exceptions

We will not provide indemnity in respect of or arising from or relating to:

- any debt arising from an agreement entered into prior to the inception date of the indemnity provided by this section if the debt is due within the first 90 days of the indemnity provided by this section
- the recovery of money and interest due from another party where the other party intimates that a defence exists
- any claim relating to:
  - any settlement payable under an insurance policy
  - any lease, licence or tenancy of land or buildings
  - any motor vehicle owned by, or hired or leased to you other than agreements relating to the sale of motor vehicles where you are engaged in the business of selling motor vehicles
- any dispute which arises out of the purchase, hire, sale or provision of computer hardware, software, systems or services.

## General Notes

### 1. Fair presentation of the risk

You must make a fair presentation of the risk to us at inception, renewal and variation of your policy. This means that we must be told about all facts and circumstances which may be material to the risks covered by the policy and that you must not make a misrepresentation to us about any material facts. As part of your duty of fair presentation, you must ensure that the information detailed within the schedule is correct and complete. A material fact is one which would influence the acceptance or assessment of the risk. If you have any doubt about facts considered material, it is in your interests to disclose them to us.

Failure to make a fair presentation of the risk could result in the policy either being avoided, written on different terms or a higher premium being charged, depending on the circumstances surrounding the failure to present the risk fairly.

This policy is compliant with the principles of the Insurance Act 2015 law reforms. It also incorporates an 'opt out' which has the aim to promote good customer outcomes. We have opted-out of the 'proportionate reduction of claim remedy' available to insurers under the Insurance Act 2015. This means that in cases of non-disclosure or misrepresentation which are neither deliberate nor reckless, if we would have charged an additional premium had we known the relevant facts, we will charge that premium and pay any claims in full rather than reducing claims payments in proportion to the amount of premium that would have been charged.

We believe that our 'additional premium approach' should, in most situations, be more favourable to our customers when compared to the proportionate reduction of claim remedy. Our additional premium approach does not affect our right to apply the other remedies available under the Act for non-disclosure or misrepresentation.

### 2. Cancellation

All insurance policies run for a fixed period of time. The Insured can terminate an insurance contract verbally or in writing at any time by calling 0800 917 9531 or emailing [Customers.team@uk.zurich.com](mailto:Customers.team@uk.zurich.com). Zurich may cancel the policy by giving 30 days' notice in writing. In such an event the insured will be entitled to a return of premium in respect of the unexpired portion of the period of insurance.

If you cancel your policy before the start date, you will be entitled to a full refund of premium. If you cancel within 14 days of the start date, you will be entitled to a full refund of premium, providing no claim has been made. After 14 days, if no claim has been made, we may offer a full or partial refund, depending on the time the policy was on risk and the circumstances at the time of the cancellation request. Please note, a cancellation charge of £50 may be applied.

### 3. Bonus and fee structure

Employees and businesses who work for ZIC UK are remunerated in various different ways for selling insurance contracts. Employees receive a basic salary and also receive a bonus based on a number of factors, including the achievement of sales and quality targets. Businesses which work for the insurer on an outsourced basis receive a fee and also additional payments based on a number of factors, including the achievement of sales and quality targets.

## Claims contact information

If you need advice on a claim, it is important that you speak to the appropriate specialist. Claims specialists are available to discuss your cover and advise you on how to make a claim. Their contact details are:

Type of Claim	Claims team	Claims contact details	
Buildings, contents including "All Risks" Items	Property Claims	Tel:	0800 028 0336
Business interruption		Email:	<a href="mailto:farnboroughpropertyclaims@uk.zurich.com">farnboroughpropertyclaims@uk.zurich.com</a>
Money		Address:	Zurich Municipal Property Claims, Zurich Financial Services, PO Box 3303, Interface Business Park, Swindon, SN4 8WF
Works in progress			
Public liability	Liability Claims	Tel:	0800 876 6984
Employers liability		Email:	<a href="mailto:fnlc@uk.zurich.com">fnlc@uk.zurich.com</a> (new claims) <a href="mailto:zmflc@uk.zurich.com">zmflc@uk.zurich.com</a> (subsequent correspondence)
Personal assault under Money			
Personal accident		Address:	Zurich Municipal Casualty Claims, Zurich House, 1 Gladiator Way, Farnborough, Hampshire, GU14 6GB (DX 140850, Farnborough 4)
Financial and administrative liability			
Professional negligence			
Hirers liability			
Fidelity guarantee			
Libel and slander			
Engineering insurance			
Engineering – Deterioration of stock			
Business travel			
Motor	Motor Claims		
		Email:	<a href="mailto:zmmotorclaimsoffice@uk.zurich.com">zmmotorclaimsoffice@uk.zurich.com</a>
		Address:	Zurich Municipal Motor Claims, PO Box 3322, Interface Business Park, Swindon, SN4 8XW
Legal Expenses	DAS Legal Claims	Tel:	0117 934 2116 (Switchboard)

## General claims procedure

This is a description of the general claims procedure you will need to follow:

1. Contact the relevant claims office, to notify the claim
2. If necessary, a claim form will be sent out to you for completion, or you will be asked to send details in writing
3. In the event of uncertainty, please call the relevant office for guidance.
4. Out of hours/Emergency Property losses - please contact 0800 028 0336
5. Track open claims on-line at: <https://www.zurich.co.uk/municipal/existing-customers>

**DAS Head and Registered Office:**

DAS Legal Expenses Insurance Company Limited | DAS House | Quay Side | Temple Back | Bristol | BS1 6NH  
Registered in England and Wales | Company Number 103274 Website: [www.das.co.uk](http://www.das.co.uk)  
DAS Legal Expenses Insurance Company Limited is authorised by the Prudential Regulation Authority  
and regulated by the Financial Conduct Authority (FRN202106) and the Prudential Regulation Authority.

**DAS Law Limited Head and Registered Office:**

DAS Law Limited | North Quay | Temple Back | Bristol | BS1 6FL  
Registered in England and Wales | Company Number 5417859 Website: [www.daslaw.co.uk](http://www.daslaw.co.uk)  
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## DISS TOWN COUNCIL

# Internal Audit Plan

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### Principles

1. **Section 3 of the Accounts and Audit (England) Regulations 2015 imposes a duty on local councils to 'ensure that they have a sound system of internal control which: facilitates the effective exercise of its functions and the achievement of its aims and objectives; ensures the financial and operational management of the authority is effective; and, includes effective arrangement for the management of risk'.**
2. A smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to 'undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.'
3. Internal audit is a key component of the system of internal control. The purpose of internal audit is to review and report to the council whether its systems of financial and other internal controls over its activities and operating procedures are effective. **The internal audit function must be sufficiently independent from the management of financial controls and procedures of the council which are the subject of review. The person or persons carrying out internal audit must be competent to carry out the role in a way that meets the business needs of the council.**
4. Internal audit is the periodic independent review of a council's internal controls resulting in an assurance report to members designed to improve effectiveness and efficiency of the activities and operating procedures under the council's control. Managing the council's internal controls should be a day-to-day function of the council's staff and management, and not left for internal audit.

### Practice

5. It is good practice for internal audit to be undertaken regularly throughout the financial year to test the continuing existence and adequacy of internal controls.
6. It is important for councils to consider whether internal audit is proportionate to the needs, the size and the circumstances of the council.
7. Each council should set out its control objectives, usually in the form of standing orders and financial regulations. The more complex the council is or becomes, in terms of its organisation and range of services, number of employees, etc. the wider ranging the scope of internal audit should be.
8. It is a matter for the council to determine the necessary scope and extent of its internal audit. **When securing an internal audit service, the council must make sure that it is fit for the purpose for which it is required at that particular council.**
9. Local councils should take into account their size and complexity when determining the way in which they will ensure that adequate internal audit arrangements are in place to meet legal requirements. **There are two key principles, which all local councils must follow in setting up their internal audit function, regardless of how procured: independence and competence.**
10. Independence means that whoever carries out the internal audit role does not have any involvement in the financial decision making, management or control of the council, or with the council's financial controls and procedures. **Those charged with carrying out internal audit must not be asked to provide or to**

**offer consultancy or advice on the council's financial decisions, controls or processes.** For them to do so would prejudice their ability to give an objective and independent view on whether these meet the needs of the council.

11. Essential competencies to be sought from any internal audit service include:

- 11.1 understanding basic bookkeeping and accounting processes;
- 11.2 understanding the role of internal audit in reviewing systems rather than undertaking detailed checks that are more appropriately the responsibility of management;
- 11.3 awareness of relevant risk management issues;
- 11.4 understanding accounting requirements within the legal framework and powers of local councils.

## Scope

12. The scope of internal audit spans the whole range of the Council's activities and includes the review of those controls designed to ensure:

- 12.1 The Council's policies are put into practice
- 12.2 The Council's values are met
- 12.3 Laws and regulations are complied with
- 12.4 Processes are adhered to
- 12.5 Financial information is accurate and reliable
- 12.6 Human, financial and other resources are managed efficiently and effectively

13. If necessary, work will be varied to include areas where significant weaknesses are identified. No contingency for unplanned work of this nature has been included in the plan and each issue will be dealt with as it arises. Examples could include:

- 13.1 Investigations
- 13.2 Requests from the Council's Executive Committee
- 13.3 Additional work required on planned activities

## Roles and responsibilities

### *Diss Town Council*

To uphold its responsibilities in the internal audit process, Diss Town Council will put in place and annually review the effectiveness of its systems of internal control including the appointment of the internal auditor and confirm that they are proportionate to the size and complexity of the Council's activities.

14. The Town Council on the recommendation of the Executive Committee will

- 14.1 appoint an Internal Auditor prior to the start of each financial year who satisfies the principle of independence and competence. The Appointee will receive a letter of appointment which sets out the terms of engagement. The appointment and rate of remuneration will be minuted.
- 14.2 set out its control objectives in the form of Standing Orders and Financial Regulations and annually review them.
- 14.3 provide the Internal Auditor with Terms of Reference which will ensure that
  - 14.3.1 The Internal Auditor has access to the evidence that will enable him to complete page 5 of the Annual Return
  - 14.3.2 The Council will have an independent opinion of its system of internal control that will underpin its Annual Governance Statement (Section 2 of the Annual Return)



- 14.4 conduct a review of the effectiveness of its System of Internal Audit in quarter four of each financial year and will determine
  - 14.4.1 Whether the Internal Auditor met the Council's expected standards e.g. the scope of the Internal Auditor's work (does it for example enable the Auditor to complete page 5 of the Annual Return and give the Council the assurance that it needs to complete Section 2 of the Annual Return, his competency and independence)
  - 14.4.2 Consider how valuable and useful the Internal Audit has been since it was last reviewed and how to incorporate new guidance and changes into the Council's own activities
- 14.5 shall consider the findings of the review and incorporate them in its Statement of Internal Control.
- 15. The Town Council will provide the Internal Auditor with access to all the documents required and officers and councillors in order to undertake an effective audit on each occasion.

***Internal Auditor***

The Internal Auditor is required to carry out the periodic independent review of the Council's internal controls resulting in an assurance report to members designed to improve effectiveness and efficiency of the activities and operating procedures under the Council's control.

- 16. The Internal Auditor will conduct a minimum of two audit exercises in the financial year, the first at some point in the mid-year and the second as soon as possible after year end.
- 17. Should the Internal Auditor be unable to complete any of the boxes in page 5 of the Annual Return an explanation will be provided.
- 18. Internal Audit has unrestricted access to all activities undertaken by the organisation in order to review, appraise and report on:-
  - 18.1 the adequacy and effectiveness of the systems of financial and Officer control and their operation in practice;
  - 18.2 the extent of compliance with, relevance of, and financial effect of, established policies, plans and procedures;
  - 18.3 the extent to which the assets and interests are accounted for and safeguarded from losses of all kinds arising from waste, extravagance, inefficient administration, poor value for money, fraud and other causes;
  - 18.4 the suitability, reliability and integrity of financial and other management information and the means used to identify, measure, classify and report such information;
  - 18.5 the integrity of computer systems, including systems under development, to ensure that controls over computer processing and associated clerical procedures offer adequate protection against error, fraud and loss of all kinds;
  - 18.6 the Council's financial and other management procedures within its powers, for special projects and unusual expenditure;
  - 18.7 review of the Council's risk management procedures and corporate governance;
  - 18.8 the follow up actions required to be taken to remedy weaknesses identified by Internal Audit review;
  - 18.9 review of the risks facing the Council and areas identified for improvement
  - 18.10 efficiencies identified

- 18.11 the effectiveness of the Council's Corporate Governance
- 18.12 areas of potential non-compliance across all areas of Council's operation identified for further investigation.

19. The Internal Auditor will present reports to the Town Council including one copy each of the report to the Town Clerk and Town Mayor after each internal audit and will summarise:

- 19.1 Work carried out
- 19.2 Significant findings
- 19.3 Agreed actions
- 19.4 Recommendations

**Terms of Engagement**

20. The work of internal audit will be subject to an engagement letter on first appointment by the council, setting out the terms of the appointment. Engagement terms will include:

- 20.1 a statement of roles and responsibilities;
- 20.2 audit planning
- 20.3 terms of reference
- 20.4 reporting requirements;
- 20.5 assurances around independence and competence;
- 20.6 access to information, members and officers
- 20.7 period of engagement;
- 20.8 remuneration; and
- 20.9 any other matters required for the management of the engagement by the council.

**Terms of Reference**

Internal Auditor's Terms of Reference – Mid Year

Main Areas of Focus	Specific Point of Audit Review
General Systems	Financial Management Risk Management Adherence to Legislation Standing Orders and Council's Procedures and Internal Controls Do activities match the Council Policies and Values Identify Fraud and Corruption Risks Review the Effective and Efficient Management of the Council Resources
Payment Controls	21. Do Councillors who authorise payments see a complete list of payees before they authorise payment of accounts each month? 22. Does the amount of money that they authorise agree with the amount of money recorded in the minutes? 23. Are payments in the cash book supported by invoices, authorised and minuted? 24. Where cheques have been issued for payment, have they been signed in accordance with financial regulations? 25. Has the Council acted lawfully in its decision making and not exceeded its powers?
Payroll Controls	<ul style="list-style-type: none"> <li>• Do all employees have contracts of employment with clear terms and conditions?</li> <li>• Do salaries paid agree with those approved by the Council</li> <li>• Are other payments to employees reasonable and approved by the Council?</li> </ul>

	<ul style="list-style-type: none"> <li>• Have PAYE/NIC been properly operated by the Council's and employee them?</li> </ul>
Bank Reconciliation	<ul style="list-style-type: none"> <li>• Is there a bank reconciliation for each account?</li> <li>• Is there a bank reconciliation carried out regularly and in a timely fashion?</li> <li>• Has the bank reconciliation been signed off by the Internal Controls Councillor?</li> <li>• Are there any unexplained balancing entries in any reconciliation?</li> <li>• Is the value of investments held/summarised on the reconciliation?</li> </ul>

#### Internal Auditor's Terms of Reference – Year End

Internal Control	Testing Required
Proper bookkeeping	<ul style="list-style-type: none"> <li>• Is the cashbook maintained and up to date?</li> <li>• Is the cashbook arithmetic correct?</li> <li>• Is the cashbook regularly balanced?</li> </ul>
A. Standing Orders & Financial Regulations adopted and applied B. Payment Controls	<ul style="list-style-type: none"> <li>• Has the Council formally adopted its Standing Orders &amp; Financial Regulations?</li> <li>• Has a responsible officer been appointed with specific duties?</li> <li>• Have items on services above the de minimus amount been competitively purchased?</li> <li>• Are payments in the cashbook supported by invoices authorised and minuted?</li> <li>• Have VAT on payments been identified, recorded and appropriately reclaimed?</li> <li>• Is Section 137 expenditure separately recorded and within statutory limits?</li> </ul>
Risk Management Arrangements	<ul style="list-style-type: none"> <li>• Does a review of the minutes identify any unusual financial activity?</li> <li>• Do minutes record the Council carrying out an annual risk assessment?</li> <li>• Is insurance cover appropriate and adequate?</li> <li>• Are internal financial controls documented and regularly reviewed?</li> <li>• Has the Council assessed the significant risks to achieving its objectives relative to its management of its finances and has procedures in place to deal with this?</li> </ul>
Budgetary Controls	<ul style="list-style-type: none"> <li>• Has the Council prepared an annual budget in support of its precept?</li> <li>• Is actual expenditure against the budget regularly reported to the Council?</li> <li>• Are there any significant unexplained variances from budget?</li> <li>• Is the budget matched to year end outturn to enable consistent comparison of financial performance?</li> <li>• Are year-end variances explained?</li> </ul>
Income Controls	<ul style="list-style-type: none"> <li>• Is income properly recorded and properly banked?</li> <li>• Does the precept recorded agree to the Council Tax authorities' notification?</li> <li>• Are security controls over cash and other receipts adequate and effective?</li> <li>• Is there a system for regular income collection?</li> <li>• Are unpaid invoices chased?</li> </ul>
Petty Cash Procedures	<ul style="list-style-type: none"> <li>• Is there an established petty cash system in place?</li> <li>• Is all petty cash spent and recorded with VAT invoices/receipts?</li> <li>• Is petty cash expenditure reported to each Council meeting?</li> <li>• Is petty cash reimbursed regularly?</li> <li>• Is cash held checked by an independent person to ensure it is in agreement with an up to date record?</li> </ul>
Payroll Controls	<ul style="list-style-type: none"> <li>• Do all employees have contracts of employment with clear terms and conditions?</li> <li>• Do salaries paid agree with those approved by the Council?</li> <li>• Are other payments to employees reasonable and agreed by the Council?</li> <li>• Have PAYE and NIC been properly operated by the Council as an employer?</li> <li>• Are employee records maintained in respect of changes to contracts?</li> </ul>
Asset Controls	<ul style="list-style-type: none"> <li>• Does the Council maintain a register of all material assets owned or in its care?</li> <li>• Are the assets and investments register up to date?</li> <li>• Do asset insurance valuations agree with those in the asset register?</li> </ul>
Bank Reconciliation	<ul style="list-style-type: none"> <li>• Is there a bank reconciliation for each account?</li> <li>• Are bank reconciliations carried out regularly and in a timely fashion?</li> <li>• Are there any unexplained balancing entries in any reconciliation?</li> <li>• Is the value of investments held summarised on the reconciliation?</li> <li>• Has a year-end reconciliation been carried?</li> </ul>

Year End Procedures	<ul style="list-style-type: none"> <li>• Are year-end accounts prepared on an income and expenditure basis?</li> <li>• Do accounts agree with the cash book?</li> <li>• Is there an audit trail for underlying financial records to the accounts?</li> <li>• Have debtors and creditors been properly recorded?</li> <li>• Have the Council met its responsibilities as trustees?</li> </ul>
Improvements	<ul style="list-style-type: none"> <li>• Has the Council acted on the recommendations and comments of the internal and external auditors?</li> </ul>

## INTERNAL AUDIT SERVICE FOR DISS TOWN COUNCIL

### AUDIT PROGRAMME – 2022/23

I certify that I have carried out the tests detailed below in accordance with the suggested approach contained in the March 2019 edition of “Governance and Accountability in Local Councils in England and Wales – A Practitioners Guide”

Signed.....Date.....

1 Internal Control	2 Tests	3 Tick if Yes	4 Comments/Recommendations
Previous Internal / External Audit Report	Do the minutes record that Council has considered the Internal Audit / External Report for the previous year and the matters arising addressed?		
Proper bookkeeping	Is the cashbook maintained and up to date?		
	Is the cashbook arithmetically, correct?		
	Is the cashbook regularly balanced?		
Standing Orders and Financial Regulations	Has a Responsible Financial Officer been appointed?		
	Are Standing Orders and Financial Regulations reviewed annually and are they appropriate for the Council?		
	Have items or services above a de minimis amount been competitively purchased?		
Payment Controls	Do Councillors see a complete list of payments made each month?		
	Are payments in the cash book supported by invoices, authorised and minuted?		
	Are cheques signed in accordance with financial regulations?		
	Has the Council acted lawfully in its decision making and not exceeded its powers?		
	Have VAT on payments been identified, recorded and appropriately reclaimed?		
	Is Section 137 expenditure separately recorded and within statutory limits?		
	Is the General Power of Competence (if relevant) appropriately used and recorded in the minutes?		
	Does a scan of the minutes identify any unusual activity?		
Risk Management Arrangements	Do the minutes record the Council carrying out an annual risk assessment?		
	Is insurance cover appropriate adequate and regularly reviewed?		
	Are internal financial controls documented and regularly reviewed?		
	Has the Council assessed the significant risks to achieving its objectives relative to the management of its finances and has procedures in place to deal with it?		

Budgetary Controls	Has the Council prepared an annual budget in support of its precept?		
	Is actual expenditure against the budget regularly reported to Council?		
	Are there any significant unexplained variances from budget?		
	Is the budget matched to year end outturn to enable consistent comparison of financial performance?		
	Are year-end variances from budget explained?		
Income Controls	Is income properly recorded and promptly banked?		
	Does the precept recorded agree to the District Council's notification?		
	Are security controls over cash adequate and effective?		
Petty Cash Procedures	Is all petty cash spent recorded and supported by VAT invoices/receipts?		
	Is there an established petty cash system in place?		
	Is petty cash expenditure reported to each Council meeting?		
	Is petty cash reimbursement carried out regularly?		
	Is all petty cash spent recorded with VAT invoices/receipts?		
	Is cash held checked by an independent person to ensure it is in agreement with an up to date record?		
Payroll Controls	Do all employees have contracts of employment with clear terms and conditions?		
	Do salaries paid agree with those approved by Council?		
	Are other payments to employees reasonable and approved by Council?		
	Has PAYE/NIC been properly operated by the Council as an employer?		
Asset Controls	Does the Council keep an Asset Register of all material assets owned?		
	Is the Register up to date?		
	Do asset insurance valuations agree with those in the Register?		
Bank Reconciliation	Is there a bank reconciliation for each bank account?		
	Is the bank reconciliation carried out regularly on the receipt of statements?		
	Are there any unexplained balancing entries in any reconciliation?		
	Has the bank reconciliation been reported to the committee on quarterly basis?		
	Has a year-end reconciliation been carried out?		
	Is the value of investments held summarised on the reconciliation?		
Year-End Procedures	Are year-end accounts prepared on the correct accounting basis?		
	Do accounts agree with the cashbook?		
	Is there an audit trail from underlying financial records to the accounts?		
	Where appropriate, have debtors and creditors been properly recorded?		
	Have the Council met its responsibilities as trustees?		
Improvements	Has the Council acted on the recommendations and comments of the internal and external auditors?		

Other Recommendations Arising out of Internal Audit Programme:

**DISS TOWN COUNCIL – GOVERNANCE AND MANAGEMENT RISK REGISTER**

Risk Score						
Impact	5	5	10	15	20	25
	4	4	8	12	16	20
	3	3	6	9	12	15
	2	2	4	6	8	10
	1	1	2	3	4	5
		1	2	3	4	5
		likelihood				

**OBJECTIVES:**

- 1) To identify the management risks relevant to Diss Town Council
- 2) Estimate the significance of the risks.
- 3) Assess the likelihood of their occurrence.
- 4) Establish actions to address those risks.

**METHOD:**

The impact that the risk presents is measured on a scale of 1-5 in terms of risk to quality of service, financial impact, safety implications and delay in services. This shows the severity of the risk and its significance.

The likelihood of a risk is measured on a scale 1-5, where 1 is very rare, 2 is once a year, 3 is more than once a year but less than once a month, 4 is once a month or more and 5 is daily or weekly. This shows how often there is an opportunity for the risk to occur.

Addressing risks may involve one or more of the following standard responses.

- Tolerate: risks are containable with appropriate contingency plans
- Treat: Imposing controls or setting up prevention techniques.
- Transfer: Specialist external services or insurance cover
- Terminate: Intolerable risks where no other response is acceptable.

## DISS TOWN COUNCIL – GOVERNANCE AND MANAGEMENT RISK REGISTER

No.	Risk	Details of Impact	Likelihood	Impact	Rating	Control Action	Review Frequency	Responsible Person(s)
1	Lack of forward planning and budgetary controls	➤ Lack of direction and prioritisation	1	3	3	Strategy action plan Budget Action Group formation Clear and annually reviewed Financial Regulations	Annually in October	Town Clerk, Responsible Finance Officer; Council (RFO)
2	Poor reporting to Council	➤ Poor quality decision making ➤ Council becomes ill informed	1	3	3	Timely and accurate financial reporting Strategy plan dates for review Key documents schedule	Quarterly  When required	Town Clerk, Deputy Town Clerk and RFO
3	Loss of key staff	➤ Failure in budgetary controls ➤ Correspondence backlog ➤ Loss of working hours ➤ Diversion of key staff from priority work	2	4	8	Succession Planning for Clerk & RFO Clear office procedures Effective performance management policy Good recruitment procedures and utilise recruitment agency where necessary. <del>Internal Auditor/Finance Assistant to cover end of year return if RFO unavailable</del> <u>Testing procedures on key functions</u>	Annually	Council Leader; Town Clerk and RFO
4	Poor document control	➤ Information not passed on in a timely manner ➤ Deadlines missed ➤ Lack of achievement	3	1	3	Clear Standing Orders and job descriptions. Effective performance management Sound filing systems and cloud backup Use of fireproof cabinet where required Document Retention Policy	Annually	Town Clerk, DepTC, RFO
5	Non-Compliance with law, in particular: *Health and Safety *Equalities *Data Protection *Human Rights *Disability Discrimination *Employment Law	➤ Fines and Penalties from regulation bodies ➤ Employee action for negligence or grievance ➤ Loss of reputation	<u>1</u>  <u>4</u>	4	4	Clear policies and procedures Regular review of law Updated employment contracts Training programme for staff including induction procedure. Use of ACAS and other bodies to keep up to date. Use of Council appointed Human Resources advisor	Bi-annual  Annually	Town Clerk and Line Managers

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## DISS TOWN COUNCIL – GOVERNANCE AND MANAGEMENT RISK REGISTER

No.	Risk	Details of Impact	Likelihood	Impact	Rating	Control Action	Review Frequency	Responsible Person(s)
6	Ensuring all business activities are within legal power	<ul style="list-style-type: none"> <li>➤ Illegal expenditure</li> <li>➤ Poor public image</li> </ul>	2	3	6	Recording the precise power under which unusual expenditure is being approved Officer training to keep up to date with legislation	As required	Town Clerk, DepTC and RFO
7	Council lacks relevant skills and commitment	<ul style="list-style-type: none"> <li>➤ Higher cost to professional advice</li> <li>➤ Council fails to achieve its purpose</li> <li>➤ Decision making by-passes Council</li> <li>➤ Poor value for money</li> </ul>	1	4	4	Clear co-option procedure Mandatory training for Councillors Close review of attendance Encourage good relationships between Officers and Councillors	Annually  Every meeting	Town Clerk; Council Leader
8	Council becomes dominated by one or two individuals, or cliques form	<ul style="list-style-type: none"> <li>➤ Conflicts of interest</li> <li>➤ Pursuit of personal agendas</li> <li>➤ Decisions made outside Council</li> </ul>	2	3	6 6	Clear Standing Orders regarding conduct of meetings and Conflict of Interests Training for Councillors	Annually	Council Leader
9	Sudden loss of councillors	<ul style="list-style-type: none"> <li>➤ Unable to make decisions if inquorate</li> <li>➤ Delay to decision making process</li> </ul>	2	4	8	Ensure meetings are quorate Standing Orders would apply if not quorate and no business to be transacted Council by-election / co-option process would commence District Council informed if Council unable to transact business until by-election held	Annually	Council Leader



## DISS TOWN COUNCIL – GOVERNANCE AND MANAGEMENT RISK REGISTER

No.	Risk	Details of Impact	Likelihood	Impact	Rating	Control Action	Review Frequency	Responsible Person(s)
10	Failure to register Members' interests, gifts, etc.	<ul style="list-style-type: none"> <li>➤ Member could make inappropriate gains</li> <li>➤ Could affect Council reputation</li> </ul>	1	3	3	Annually record and monitor Members' interests and gifts Officers up to date with Code of Conduct procedures Annual review of Code of Conduct and Dispensation Policy Member training	As required	Town Clerk
11	Lack of maintenance of Council owned property	<ul style="list-style-type: none"> <li>➤ Higher cost of repair</li> <li>➤ Injury to third party leading to claims</li> <li>➤ Damage to property</li> </ul>	2	3	6	Building structural survey Stock condition survey Regular routine maintenance Insurance cover Facilities Management Plan <u>Revaluation schedule</u>	Ten yearly  Annually	Town Clerk and RFO
12	Damage or loss to Council owned property by third party or act of God.	<ul style="list-style-type: none"> <li>➤ High cost of repair</li> <li>➤ Loss of assets</li> <li>➤ Disruption to services</li> <li>➤ Damage to public property or person</li> </ul>	3	1  4	<del>3</del> <del>3</del>	Annual review of risk and adequacy of insurance cover Fire Alarm; Improved security Clear monitoring and auditing procedures by staff Maintain Asset Register Regular maintenance arrangements for physical assets Backup to cloud IT service	Annually	Town Clerk and RFO   Executive Committee
13	Damage to third party property or individual due to service or amenity provided	<ul style="list-style-type: none"> <li>➤ Claim against Council</li> <li>➤ Increased insurance premium</li> </ul>	2	3	6	Public liability insurance Comprehensive event planning Regular checks of facilities Ensure all amenities/facilities are maintained to appropriate level Health & Safety and risk assessments	As required	Town Clerk and RFO

## DISS TOWN COUNCIL – GOVERNANCE AND MANAGEMENT RISK REGISTER

No.	Risk	Details of Impact	Likelihood	Impact	Rating	Control Action	Review Frequency	Responsible Person(s)
14	Fraud, Misconduct or Gross Underperformance	<ul style="list-style-type: none"> <li>➤ Reduction in available funds</li> <li>➤ Loss of reputation</li> </ul>	<del>4</del> 1	4	<del>4</del>  4	Clear financial procedures and regulations Staff / Member/ Internal control policies Bi-annual internal audits Adequate insurance cover Continuous management performance system in place to promote development and improvement	Annually	Town Clerk and RFO
15	Significant change in funding; sudden large expenditure required; excessive under-budgeting	<ul style="list-style-type: none"> <li>➤ Services not provided</li> <li>➤ Lack of confidence in Council</li> <li>➤ Inability to carry out functions</li> <li>➤ Insufficient funds for contingencies or projects</li> </ul>	1	4	4	Robust budgeting process Regular in-year budget progress reports Council has established <a href="#">and reviews</a> adequate reserves Insurance in place to cover major risk Resort to other funding sources or Public Works Loan Board Correct deficit via budget planning over subsequent years Project EMR forward budget planning over several years	Annually Quarterly Annually	Council / Town Clerk and RFO
16	Inappropriate VAT treatment	<ul style="list-style-type: none"> <li>➤ Penalties from HMRC</li> <li>➤ Excessive exempt VAT expenditure</li> </ul>	1	3	3	MTD implementation, bi annual audit and further staff training  Measures to minimise business exempt expenditure where appropriate or seek alternatives when necessary (such as option to tax)	Bi-weekly  As required	Town Clerk and RFO
17	Non-compliance with restrictions on borrowing / inability of Council to repay a loan	<ul style="list-style-type: none"> <li>➤ Penalty payments</li> <li>➤ Negative PR</li> </ul>	1	4	<del>4</del> 4	Include loan repayments in annual budget Clear Financial Regulations Careful review of current procedures for borrowing	Annually  As required	Town Clerk and RFO

## DISS TOWN COUNCIL – GOVERNANCE AND MANAGEMENT RISK REGISTER

No.	Risk	Details of Impact	Likelihood	Impact	Rating	Control Action	Review Frequency	Responsible Person(s)
18	Failure to use grants received for intended purposes	<ul style="list-style-type: none"> <li>➤ Lack of funds for project for which grant was intended</li> <li>➤ Investigation into the use of funds</li> <li>➤ Repayment of funds</li> </ul>	1	4	<del>4</del> 4	Ensure funds properly ring fenced Clear financial procedures Clear record in minutes Inclusive of scope of audit preparations <u>Grant to spending reconciliation</u>	As required	Town Clerk and RFO
19	Failure for local organisations to use grants given for intended purposes under specific powers or s137	<ul style="list-style-type: none"> <li>➤ Lack of funds for project for which grant was intended</li> <li>➤ Misuse of grant monies</li> </ul>	1	3	<del>3</del> 3	Revised grant application and follow up procedure to establish expenditure.  Maintain a separate record for s.137 expenditure <u>and report to council and auditor</u>	Annually	Town Clerk and RFO
20	Not keeping the proper statutory financial records	<ul style="list-style-type: none"> <li>➤ Inadequate financial control</li> </ul>	1	4	4	Regular scrutiny of financial records and proper arrangements for the approval of expenditure  Bi annual audit and year end update.	Annually	Town Clerk and RFO
21	Failure to plan for staff absence	<ul style="list-style-type: none"> <li>➤ Inability to pay staff and contractors</li> </ul>	<del>2</del> 2	<del>4</del> 4	8	Maintain adequate staff to cover staff absences Monitor leave requests <u>Key procedures tested to ensure continuity of functions</u> <del>Succession Planning—usually member of Finance staff available. If not, payments scheduled accordingly</del> <del>Train Finance Assistant to manage accounts and payroll as a back up</del>	As required	Town Clerk and RFO
22	Failure to register Town Council owned land	<ul style="list-style-type: none"> <li>➤ Land ownership disputes</li> </ul>	<del>1</del> 4	<del>5</del> 5	<del>5</del> 5	Ensure all Town Council owned land is registered with HM Land Registry	As required	Town Clerk and RFO

## DISS TOWN COUNCIL – GOVERNANCE AND MANAGEMENT RISK REGISTER

No.	Risk	Details of Impact	Likelihood	Impact	Rating	Control Action	Review Frequency	Responsible Person(s)
23	Failure to carry out Cemetery Record Checks	<ul style="list-style-type: none"> <li>➤ Inaccurate allocation of exclusive rights / burial plots</li> <li>➤ Loss of potential income</li> <li>➤ Unnecessary distress to bereaved families</li> </ul>	<del>4</del> 1	<del>5</del> 5	5	Checks of Cemetery Record by Finance Assistant	Quarterly	Town Clerk/ DepTC
24	Failure to have adequate limits of compensation on investment	<ul style="list-style-type: none"> <li>➤ Significant financial loss of reserves</li> <li>➤ Weak financial position</li> </ul>	1	3	3	Regular review of current investments. Investment Strategy review Diversification of investments	Annually	Town Clerk/ RFO/Executive Committee
25	Misuse of credit card	<ul style="list-style-type: none"> <li>➤ Financial loss</li> </ul>	2	4	<del>8</del> 4	Appropriate controls on spending Robust payment authorisation process Accounting treatment through P/Ledger <a href="#">Credit card policy</a>	Annually/ Monitored monthly	Town Clerk/ RFO/Executive Committee
26	Risks associated with changing bank / Debtor delays	<ul style="list-style-type: none"> <li>➤ Money paid into the wrong account</li> <li>➤ Unable to maintain cash flow</li> </ul>	1	3	<del>3</del> 3	To keep current account open to cover the overlap. Inform Debtors immediately	After 6 months	Town Clerk/RFO
27	Disaster impacting on town	<ul style="list-style-type: none"> <li>➤ Loss of life</li> <li>➤ Casualties</li> <li>➤ Fear amongst community</li> <li>➤ Loss of / damage to Council assets or town facilities</li> </ul>	1	5	5	Resilience / Emergency Response Plan Accept instructions from Category 1 responders i.e. Emergency Services, NHS Bodies & higher tier authorities Council to take part in any learning reviews after any disaster	Annually	Council / Town Clerk

## DISS TOWN COUNCIL – GOVERNANCE AND MANAGEMENT RISK REGISTER

No.	Risk	Details of Impact	Likelihood	Impact	Rating	Control Action	Review Frequency	Responsible Person(s)
28	Council Offices unserviceable (e.g. fire / flood)	<ul style="list-style-type: none"> <li>➤ Services suspended</li> <li>➤ Cost of repair / replacement of equipment</li> <li>➤ Loss of IT facilities</li> </ul>	1	5	5	No life-critical services provided Emergency management team called together to agreed priorities Enacted Homeworking Policy Short-term measured recovery in the alternative location – DYCC Medium / long-term plan to return to Council Offices Backup cloud service provided by existing IT supplier	Annually	Council / Town Clerk
29	Media misreporting	<ul style="list-style-type: none"> <li>➤ Incorrect messages being consumed by public</li> <li>➤ Complaints</li> <li>➤ Negative PR</li> </ul>	3	3	9	Press releases / news items issued where relevant Develop good relations with media Follow Communications Policy Council Leader / Clerk to brief journalists as per Comms policy	As required  4-yearly	Town Clerk / Council Leader / Town Mayor
30	Contractors not supplying agreed services	<ul style="list-style-type: none"> <li>➤ Incomplete project</li> <li>➤ Unsatisfactory outcomes</li> <li>➤ Additional cost / time to complete project</li> <li>➤ Relationship with contractor</li> </ul>	2	4	8	All tasks are controlled by Purchase Order against specification Review higher cost contracts to ensure they are controlled by defined contract or service level agreement	As required	Town Clerk / RFO
31	Confidential data being disclosed	<ul style="list-style-type: none"> <li>➤ ICO investigation / fine</li> <li>➤ Negative PR</li> <li>➤ Complaints</li> </ul>	2	4	8	Confidential data held in accordance with GDPR Security measures in place and used e.g. safes, shredding, firewall Staff / Member GDPR policy Nominated Data Protection Officer in place <a href="#">Data Breach Record securely kept</a> <a href="#">Follow advice from ICO</a>	Annually	Town Clerk / Council



# Policy for Financial Control and Internal Audit

## DISS Town Council

**Draft Copy for readoption to Executive Committee 01/03/23**

Adopted by Full Council on 17/03/2021

Updated and reviewed on 03/03/21

Resolution No: FC0321/07

Readopted 16/03/2022

Minute Reference: FC0322/07

# 1. Scope of Responsibility

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

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

## 2. The Purpose of the System of Internal Control

The Council's system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure. It can therefore only provide reasonable and not an absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to

- identify and prioritise the risks to the achievement of the Council's policies, aims and objectives,
- evaluate the likelihood of those risks being realised, and the impact should they be realised
- manage them effectively and economically.

The system of internal control accords with the practices set out in the Governance and Accountability for Smaller Authorities in England (March 2017).

## 3. The Internal Control Environment

### 3.1 The Council

The Council reviews its obligations and budgets and the level of precept required for the following year between November and February each year.

The full Council meets at least once a month and monitors progress against its aims and objectives at each meeting by reviewing and ratifying all Committee decisions. The Council carries out regular reviews of its internal controls, systems and procedures and has to exercise a proper and reasonable degree of control over financial matters, which it achieves by delegating the task to the Internal Controls Councillor (ICC).

### **3.2 Town Clerk/Responsible Financial Officer**

The Council has appointed: a Town Clerk who acts as the Council's advisor and administrator, a Deputy Town Clerk who deputises for the Town Clerk and carries out the statutory and delegated functions of the Town Clerk in his/her absence due to annual leave or sickness. and a Responsible Financial Officer (RFO).

The RFO manages and administers the Council's finances and is responsible for the day-to-day compliance with laws and regulations which the Council is subject to and for managing risks as well as ensuring adherence to the Council's procedures, control systems and policies. The RFO is supported by two part-time Finance & Administrative Assistants.

### **3.3 Payments**

The Council has adopted Financial Regulations, based on the National Association of Local Council's model which set parameters for the Council's financial operations. The majority of payments are made by the Bankers Automated Clearing System (BACS) as used by the bank at which DTC hold accounts and cheques authorised at full Council meetings drawn on a bank account in the name of Diss Town Council. Two Members and an officer of Diss Town Council must sign every cheque, check the invoices and initial the cheque counterfoil.

### **3.4 Risk Assessment**

Diss Town Council reviews its Risk Management Policy annually and regularly reviews its systems and controls.

### **3.5 Internal Audit**

The Council will appoint an independent, competent internal auditor prior to the start of the financial year. As part of an audit in accordance with ISAs (UK), the auditor exercises professional judgement and maintains professional scepticism throughout the audit. Identifies and assesses the risks of material misstatement of the entity's financial statements, whether due to fraud or error, designs and performs audit procedures responsive to those risks, and obtains audit evidence that is sufficient and appropriate to provide a basis for the auditors opinion. The internal auditor is able to give reasonable assurance.



### **3.6 External Audit**

The External Auditor is independently appointed and is currently PKF Littlejohn LLP. The External Auditor examines the Annual Return and other documents specifically requested. The External Auditor is able to give a limited assurance.

## **4. Effectiveness**

The Council has responsibility for conducting an annual review of the effectiveness of the system of internal control. The review of the effectiveness of the system of internal control is monitored by:

- The Council
- The Town Clerk/RFO who has responsibility for the design and maintenance of the internal control environment and managing risk.
- The independent internal auditor who reviews the Council's systems.
- The external auditor who makes a final check using the annual return.
- The external auditor in their annual report.

### **Appendix 1**

The Council is required to review at least annually the effectiveness of its system of financial control.

On the recommendation of the Town Clerk and RFO and in accordance with the Council's Financial Regulations on the adoption of this policy a Councillor will undertake random inspections/checks and provide a written report to Council. The first inspection/check to be undertaken immediately and preferably bi-monthly but at least quarterly thereafter of all items listed below: -

- The last review date of the Council's Standing Orders
- The last review date of the Council's Financial Regulations
- The last review date of the Terms of Reference for Committees or the last review date of the Terms of Reference for Portfolio Holders
- Evidence that quarterly budget monitoring reports have been presented to Council
- Evidence of quarterly bank reconciliations (checked back to original bank statements in accordance with Financial Reg. 2.2)
- Data Protection – that the Council is protecting data in accordance with current Data Protection legislation and the General Data Protection Regulation (May 2018)
- Transparency Code – that the Council has up to date financial information displayed on the website.

## Appendix 2

# INTERNAL CONTROL PROCEDURES

WORK ELEMENT	INTERVAL	ACTION OF RFO	COUNCIL ACTION
CASH FLOW	Monthly	To report income from grants, donations, etc.  To report on accounts to be paid.	To consider and amend/note income. To consider invoices and authorise payments.
INCOME & EXPENDITURE ACCOUNT and BANK RECONCILIATION	Quarterly	To present to Council a breakdown of receipts & payments, together with bank balance information including expenditure against budget.	To consider and receive the report.
BANK STATEMENTS	Monthly	To check bank statements against receipts & payments. To present to the Council a monthly bank reconciliation.	Check monthly bank reconciliation.
PETTY CASH	None		
VAT RETURNS	Annual	To make a claim to recover VAT on at least an annual basis.	To check claim has been made, immediately following the end of the financial year (31st March).
PAYE INCOME TAX & NATIONAL INSURANCE CONTRIBUTIONS	Monthly  Annual	To pay appropriate PAYE Income Tax and National Insurance Contributions on a monthly basis  To complete Employer Annual Return by date specified.	To check payments have been made.  To check annual return has been completed and sent
ASSET REGISTER	Annual	To present a report to Council on assets and up-to-date values.	To consider and adopt the reports.
INSURANCES	Annual	To present to Council a report on insurance held and required.	To consider and adopt the report.
END OF YEAR ACCOUNTS AND AUDIT DOCUMENTATION	Annual	To prepare receipts & payments accounts and balance sheet, together with external audit papers for presentation to Council as soon as possible after 31 March.	To consider and adopt the accounts and approve the audit papers.
INTERNAL AUDIT	Annual	To have an audit of the Council's accounts and procedures by an outside, competent agency. The internal audit precedes the formal external audit and feeds into it	To appoint an internal auditor, and to receive and consider the internal auditor's report.
RFO	Annual	To have a work review and personal action plan, including training if necessary.	To be conducted by the Clerk ( <i>or Executive Chair</i> )
COMPUTER FILES	Monthly	To ensure that files are regularly backed up onto a portable hard drive / cloud storage.	To be verified in work review conducted by the Clerk ( <i>or Executive Chair</i> )
DOCUMENT SAFETY	As required	To ensure that all essential documents are securely held, and signed minutes are archived on a regular basis.	To be verified in work review conducted by the Clerk ( <i>or Executive Chair</i> )
LEGISLATION	As required	To inform Council of legislation impinging on the Council and/or its policies and work programmes.	To consider and act upon the reports.

## Appendix 3

# INTERNAL CONTROLS COUNCILLOR CHECKLIST TABLE

ACTION	AUDIT TRAIL	EVIDENCE SEEN (initialed)
ALL ANTICIPATED INCOME RECEIVED	<p>PRECEPT RECEIVED FROM SOUTH NORFOLK DISTRICT COUNCIL</p> <ul style="list-style-type: none"> <li>• On receipt of form from SNDC complete with approved and minuted precept amount</li> <li>• Note entry on bank statement and record Income on accounts ledger</li> </ul> <p>INTEREST RECEIVED</p> <ul style="list-style-type: none"> <li>• Noted on monthly bank reconciliation and Bank statement (monthly)</li> <li>• Two statements (2 bank accounts) received and actioned</li> </ul> <p>VAT REFUNDED (Yearly)</p> <ul style="list-style-type: none"> <li>• Each purchase invoice checked for VAT content, VAT supplier number and recorded in ledger</li> <li>• Reconcile with Payments report for same period</li> <li>• Remittance advise received</li> <li>• Check payment arrived in nominated bank account</li> </ul>	
EXPENDITURE BROADLY IN LINE WITH BUDGET	<ul style="list-style-type: none"> <li>• Invoices entered into accounts ledger</li> <li>• Quarterly accounts summary presented to Councillors and sent with agenda, prior to Finance &amp; advisory group meeting</li> </ul>	
EXPENSES ARE PROPERLY AUTHORISED BEFORE PAYMENT IS MADE	<ul style="list-style-type: none"> <li>• Supplier Invoices are itemised for payment on payment schedule sent with monthly agenda</li> <li>• Invoices presented at full council meetings for Councillors to examine</li> <li>• Councillors vote on accepting invoices for payment and vote is recorded in the minutes</li> <li>• Cheques signed by three authorised signatories (Councillors) – Cheque stub</li> </ul>	
RECORDING OF INCOME & EXPENDITURE AND A BANK RECONCILIATION	<ul style="list-style-type: none"> <li>• Purchase invoices are recorded onto payment schedule every month</li> <li>• Income is deposited into Barclays Bank in line with Financial Regulations and internal controls (cash handling)</li> <li>• Bank reconciliation produced monthly and sent with full council meeting agenda</li> </ul>	

Date review conducted	
ICC conducting review	
Signed	
Date	



## DISS TOWN COUNCIL

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Report Number:  
**58 / 2122**

Report to:	Executive Committee
Date of Meeting:	1 <sup>st</sup> March 2023
Authorship:	Responsible Finance Officer (RFO)
Subject:	Investments and Financial Reserves

### Introduction

1. The Town Council's Investment Strategy requires the RFO to report on investment activity for the financial year to the Executive committee and/or Full Council. This will report on all investment activity for the period covering 1<sup>st</sup> January 2022 – 31<sup>st</sup> December 2022.
2. To achieve the objectives of the investment strategy, the security of reserves and liquidity of investments will be reviewed.

### Current Investment Status and Activity

3. The Investment Strategy as shown in Appendix H, has been reviewed. With the suggested amendments, it is recommended that the strategy is approved as being current and appropriate for Diss Town Council funds.

	Balance at 01/01/22	Net Change	Balance at 31/12/22	Of which is interest
Current Account	£8,836.74	£-4,055.84	£4,780.90	
Wages Account	£10,000.00	£0.01	£10,000.01	
Active Saver Acc	£142,638.41	£-98,888.68	£43,749.73	£31.73
Reward Saver Acc	£866,346.39	£-92,499.05	£773,847.34	£194.39
Nationwide Savings	£84,081.78	£816.72	£84,898.50	£816.72
Town Mayor Charity	£860.79	£1,153.60	£2,014.39	
<b>Totals</b>	<b>£1,112,764.11</b>	<b>£-193,473.24</b>	<b>£919,290.87</b>	<b>£1,042.84</b>

4. The Rate Reward account interest is structured at 0.01% on annual balances and 0.01% on monthly balances where no withdrawals have been made. The withdrawals are instant access (high liquidity) with a maximum of £250k allowed per transaction.
5. The Active Saver account interest is structured at 0.01% on annual balances. There is no limit on the value or number of transactions allowing for high liquidity.
6. The Nationwide Business Saver Account was opened in July 2021 and has an interest rate of 0.2%. It has a 35-day notice period to withdraw funds which is within the terms of the strategy.
7. New business savings accounts to further diversify funds and optimise the return in its investments<sup>1</sup> will be reported to and considered by Full Council in March<sup>2</sup>.

<sup>1</sup> Investment Strategy Sect 2.2.2

<sup>2</sup> Financial Regulations Sect 5.1

**Financial Reserves**

8. The Financial Reserves Policy as shown in Appendix I, has been reviewed. No amendments are suggested, and it is recommended that this policy is approved as being current and appropriate for Diss Town Council’s financial framework.

9. As at 31/12/2022 the total **current assets** (not current cash) of £935,468 were represented by:

Current Year Fund	£70,584
General Reserves	£371,612
Earmarked Reserves	£493,875

10. The current year fund (being the precept of £585,714) is 88% spent, at month 9 of the financial year.

11. The general reserves are shown to be 60% of the precept, which allows for 7 months of contingency, which is within the guidelines of between 3 – 12 months.

12. The EMR of £493,875 is made up of 28 specified projects that were reviewed and confirmed as adequate as part of the 2023-24 budgeting process.

13. The overall financial standing of the Council has been reviewed as part of the budgeting process. Continued monitoring of the adequacy of the reserves will be informed by the budget assumptions<sup>3</sup> and risk-based approach.

<p><b>Recommendation</b> To note that the recommendations for the adoption of the investment strategy and financial reserves policy are proposed in the internal control review report reference 57/2122.</p>
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<sup>3</sup> Financial Reserves Policy Sect 5.1

## DISS TOWN COUNCIL



# INVESTMENT STRATEGY

For review at the Full Council Meeting on ~~2<sup>nd</sup>~~ <sup>1<sup>st</sup></sup> March 202~~3~~<sup>2</sup>

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# DISS TOWN COUNCIL

## ANNUAL INVESTMENT STRATEGY

### 1. OVERVIEW

1.1 This document gives guidance on borrowing and investments by Diss Town Council in accordance with 'the Local Government Act 2003'. It highlights that the Council is committed to Treasury Management to ensure that:

- \* Capital expenditure plans are affordable
- \* All external borrowing and other long-term liabilities are within prudent and sustainable levels
- \* Treasury Management decisions are taken in accordance with good professional practice

1.2 The CIPFA Treasury Management Code of Practice defines Treasury Management as:

*'The management of the Council's cashflows, its banking, money market and capital market transactions; the effective control of the risks associated with those activities; and the pursuit of optimum performance consistent with those risks'.*

### 2. INVESTMENT STRATEGY

#### 2.1. Introduction

- 2.1.1 The Council acknowledges the importance of prudently investing the temporarily surplus funds held on behalf of the community.
- 2.1.2 This Strategy complies with the revised requirements set out in the Department for Communities and Local Government's *Guidance on Local Government Investments* and Chartered Institute of Public Finance and Accountancy's *Treasury Management in Public Services: Code of Practice and Cross Sectoral Guidance Notes* and takes account of the Section 15(1)(a) of the Local Government Act 2003.

#### 2.2. Investment Objectives

- 2.2.1 In accordance with Section 15(1) of the 2003 Act, the Council will *have regard to (2) such guidance as the Secretary of State may issue, and (b) to such other guidance as the Secretary of State may by regulations specify.*
- 2.2.2 The Council's investment priorities are the security of reserves and liquidity of its investments. The Council will aim to achieve the optimum return on its investments commensurate with proper levels of security and liquidity. All investments will be made in sterling.
- 2.2.3 The Department for Communities and Local Government maintains that borrowing of monies purely to invest, or to lend and make a return, is unlawful and this Council will not engage in such activity.
- 2.2.4 Where external investment managers are used, they will be contractually required to comply with the Strategy.

#### 2.3. Specified Investments

- 2.3.1 Specified investments are those offering high security and high liquidity made in sterling and with a maturing of no more than a year. Such short-term investments made with the UK

Government or a local authority or town or parish council will automatically be Specified Investments.

2.3.2 For the prudent management of its treasury balances, maintaining sufficient levels of security and liquidity, Diss Town Council will use:

2.3.2.1 Deposits with banks, building societies, local authorities or other public authorities

2.3.2.2 The debt management agency of HM Government

2.3.3 Options for investing in various high street banks and/or the CCLA to be investigated and reviewed annually, to ensure risk is minimised in the event of the collapse of a financial institution.

#### **2.4. Non-Specified Investments**

- a) These investments have greater potential risk – examples include investment in the money market, stocks and shares.
- b) Given the unpredictability and uncertainties surrounding such investments, Diss Town Council will not use this type of investment.

#### **2.5. Liquidity of Investments**

- a) The Responsible Finance Officer will determine the maximum periods for which funds may prudently be committed so as not to compromise liquidity.
- b) Investments will be regarded as commencing on the date the commitment to invest is entered into, rather than the date on which the funds are paid over to the counterparty.

#### **2.6. Long Term Investments**

- a) Long term investments are defined in the Guidance as greater than 36 months.
- b) The Town Council will consider the merits or otherwise of long-term investments in future years.

#### **2.7. End of Year Investment Report**

At the end of the financial year, the Responsible Finance Officer will report on investment activity to the Executive Committee and/or Full Council.

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Review Date: Mar 202~~3~~<sup>2</sup>

## **Financial Reserves Policy**

### 1. Background

Diss Town Council is required under statute, to maintain adequate financial reserves to meet the needs of the organisation. Section 50 of the Local Government Finance Act 1992 requires local precepting authorities to have regard to the level of reserves needed for meeting estimated future expenditure when calculating the budget requirement. However, there is no specified minimum or maximum level of reserves that an authority should hold.

- 1.1 Diss Town Council have agreed to set a minimum 6 month target for general reserves.

### 2. Legislative/ Regulatory Framework

- 2.1 There is also a requirement reinforced by section 114 of the Local Government Finance Act 1988 which requires the Responsible Finance Officer to report to all the authority's councillors if there is or is likely to be unlawful expenditure or an unbalanced budget. This would include situations where reserves have become seriously depleted and it is forecast that the authority will not have the resources to meet its expenditure in a particular financial year.
- 2.2 Furthermore, sections 26 and 27 of the Local Government Act 2003 set out the requirements regarding the determination of minimum
- 2.3 Levels of controlled reserves (unallocated balances) and actions required should they fall below such minimum levels.
- 2.4 A key element contained within the Use of Resources assessment criteria is Financial Standing. The authority must be able to demonstrate that "The Council monitors and maintains its level of reserves and balances within the range determined by its agreed policy".

### 3. Role of the Responsible Finance Officer

- 3.1 Within the existing statutory and regulatory framework, it is the responsibility of the Responsible Finance Officer to advise local authorities about the level of reserves that they should hold and to ensure that there are clear protocols for their establishment and use.
- 3.2 For clarity, within the legislation the minimum level of any reserve is not quantified, and it is not considered appropriate or practical for the Chartered Institute of Public Finance and Accountancy (CIPFA), or other external agencies, to give prescriptive guidance on the minimum, or maximum, level of reserves required either as an absolute amount or a percentage of the budget. However, guidance can be obtained from National Association of Local Councils and the Society of Local Council Clerks on what is generally acceptable.

### 4. Purpose of Reserves

- 4.1 Reserves at Diss Town Council can be held for the following main purposes:
  1. A Current Fund Account – this is the account where the precept for the financial year is listed, to go out as expenditure in the current year as determined by the budget.

~~Adopted by the Executive Committee~~Readopted at the meeting held on ~~9<sup>th</sup> December 2020~~<sup>2<sup>nd</sup> March 2022</sup>

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Review Date: Mar 202~~3~~<sup>2</sup>

2. A General Reserve Account – consisting of a working balance and a contingency balance to help cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing.
3. An Earmarked Reserves Account – specific funds to meet known or predicted liabilities. A means of building up funds or of reallocating specific funds from one year to the next.

4.2 For each Earmarked Reserve held, there should be a clear protocol setting out:

- The reason for/purpose of the reserve
- How and when the reserve can be used
- Procedures for the reserve's management and control
- A process and timescale for review of the reserve to ensure continuing relevance and adequacy.

## 5. Principles to Assess Adequacy

5.1 Setting the level of reserves and balances is just one of several related decisions in the formulation of a financial strategy and the budget for a particular year. Account should be taken of the key financial assumptions underpinning the budget alongside a consideration of the authority's financial management arrangements. In addition to the cash flow requirements of the authority the following factors should be considered.

### Budget Assumptions

- The treatment of inflation and interest rates
- Estimates of the level and timing of capital receipts
- The treatment of demand led pressures
- The treatment of planned efficiency savings/gains
- The financial risks inherent in any significant new funding partnerships, major outsourcing arrangements, or major capital developments
- The availability of other funds to deal with major contingencies and the adequacy of provisions.

### Financial Standing and Management

- The overall financial standing of the authority (level of borrowing, debt outstanding, council tax collection rates, etc.)
- The authority's track record in budget and financial management
- The authority's capacity to manage in-year budget pressures
- The strength of the financial information and reporting arrangements
- The authority's virement and end of year procedures in relation to budget under/overspends
- The adequacy of the authority's insurance arrangements to cover major unforeseen risks.

5.2 The minimum level of General Reserves which is considered appropriate for the Council is reviewed annually as part of the budget process.

5.3 A review of the level of Earmarked Reserves is undertaken generally as part of the annual budget preparation and as part of the closure of accounts process.

~~Adopted by the Executive Committee~~Readopted at the meeting held on ~~9<sup>th</sup> December 2020~~<sup>2<sup>nd</sup> March 2022</sup>

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5.4 External auditors normally recommend the use of a risk-based approach when setting the level of reserves. As far as reasonably practical this approach is used, although for many reserves the balance is being held to meet a specific budgeted need, or alternatively future spending needs can be restricted to tie in with monies available. For others, whilst the risk of financial liabilities arising is acknowledged, it may be impossible to assess accurately (or quantify) the financial risks involved, and the balances of such reserves are determined initially based on informed judgement. Their future levels will be further reviewed as more information becomes available.

## 6. Reporting Framework

6.1 The level and utilisation of reserves will be determined formally by the Council, informed by the advice and judgement of the Responsible Finance Officer / Clerk.

6.2 The Council's annual budget report includes a statement showing the estimated opening general fund balances for the year ahead, the addition to/withdrawal from balances, and the estimated end of year balance. A statement is also included commenting on the adequacy of general balances and provisions in respect of the forthcoming financial year.

6.3 Similarly, a statement is also included, as part of the budget report, identifying Earmarked Reserves, the opening balances for the year, planned additions/withdrawals and the estimated closing balance.

## 7. Reserve Criteria

7.1 The Current Fund Reserve should consist of the current year's precept.

7.2 The General Reserve should have between 3-12-month amount of precept available for cash flow and contingency spending.

7.3 The Earmarked Reserves should be specified for projects agreed by Council.

7.4 In addition, as a principle of good business, the Council's total assets (including buildings and land) should never be less than the Council's total liabilities (including long term loans).

7.5 The Council will carry out a risk assessment annually to determine the level of the contingency reserve.

## 8. Community Infrastructure Levy

8.1 The Community Infrastructure Levy (CIL) is a way of securing contributions from developers towards infrastructure provision through the planning system. A proportion of revenue received by the local authority will be passed directly to those Parish and Town Councils where development has taken place. This will be 15% (If covered by a Neighbourhood Plan this will rise to 25%).

8.2 Town and Parish Councils have greater discretion on what they can spend CIL on than principal councils. Principle authorities can only spend their share on infrastructure type projects. A Town or Parish Council's share can be spent on a much wider range of things. The guidance states "anything else that is concerned with addressing the demands that development places on an area".

Adopted by the Executive Committee ~~Readopted~~ at the meeting held on 9<sup>th</sup> December 2020~~2~~<sup>nd</sup> March 2022

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Review Date: Mar 202~~3~~<sup>2</sup>

8.3 'Infrastructure' is broadly defined in the Town and Country Planning Act 2008.

There are typically three broad categories of infrastructure:

- Physical infrastructure – highways, transport links, cycleways, energy supply, water, flood alleviation, waste management
- Social infrastructure – education, health, social care, emergency services, art and culture, sports halls, community halls
- Green infrastructure – parks, woodlands, play areas, public open space.

8.4 CIL monies may be used to provide match funding with other income streams. CIL can be used collaboratively with community interest companies or other providers to make the most efficient use of funding to benefit the community.

8.5 CIL funds must be separately accounted for and spent within five years of receipt. Exceptions may be made if it can be shown that the CIL income has been allocated to a particular project for which they are accumulating funds before spending.

Recommendation 1 – The RFO, Clerk or Deputy Clerk will ensure that where orders are approved in meetings, the statutory authority (the legislation) is quoted in the minutes. This action will be put into practice and detailed in both financial regulations and procedures during the internal control review before year end.

10.5 The RFO, Clerk or Deputy Clerk 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, Clerk or Deputy Clerk 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.

20.	In case of new or infrequent expenditure quote the statutory authority being used on the payment voucher and ensure inclusion in the minutes	Responsible Finance Officer	Town Clerk/ Deputy TC
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The RFO will quote on relevant report the statutory authority and will quote of the payment voucher which the T.C must sign.

Recommendation 2 – Update the council website to show grants allocated for each year, this action can be implemented immediately, and the procedure updated in the internal controls review.

18.	MONTHLY BANK RECONCILIATION	Responsible Finance Officer Assistant	Responsible Finance Officer Controls Councillor
19.	Publish EMR and community grants awarded on DTC website	Marketing Administrator	Town Clerk/RFO

Grant Recipients 2022	
Name	Amount
The Dove Dementia Café	£720
Total remaining	£18,630



in our Grant Policy.

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Grant recipients 2021	
Name	Amount
MTM Youth Services	£4,000
Parish Fields Friends	£2,770
Norfolk Threads CIC	£4,000

Updated on grants section of the website.

Recommendation 3 – To review the financial regulation 6.18 and No 25 of the governance and management risk register to clearly set out the system currently in use and risk management of such system as part of the internal controls review.

6.18 Any Credit Card issued for use will be specifically restricted to the Clerk/Deputy Clerk and the RFO and will also be restricted to a single transaction maximum value of £500 and monthly spending restricted to £1000 unless authorised by Council or Executive committee before any order is placed. The credit card limit should be authorized by Chairman of Executive committee.

25	Misuse of credit card	<ul style="list-style-type: none"> <li>Financial loss</li> <li>Financial regs not being adhered to</li> <li>Bank carrying our fraud investigations</li> </ul>	3	4	12	Appropriate controls on spending Robust payment authorisation process Accounting treatment through P/Ledger	1 x 4 = 4	Annually/ Monitored monthly	Town Clerk
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A credit card policy has been submitted to the Executive committee for review and adoption, the inclusion of this policy coupled with operational procedures to log usage and monthly reconciliations aims to resolve this auditor recommendation.

Recommendation 4 – For the Council to consider and note the annual audit letter received the auditor, shown in App B. This is currently published on the council website (External Auditor Certificate 2021-22) as is the Notice of conclusion of audit which permits copies to be purchased. This action can be implemented immediately, and future annual consideration will be added to the key documents schedule.

The website has been updated and now includes notice of conclusion of audit and external auditor certificates for previous years and will be kept for 5 years.



**Annual Governance Statement 2021-22**

- [Annual Governance Statement 2021-22](#)
- [Accounting statement 2021-22](#)
- [Notice of Conclusion of Audit 2021-22](#)
- [External Auditor Certificate 2021-22](#)
- [Community Infrastructure Levy Annual Report 2021-22](#)
- [Notice of exercise of public rights 2021-22](#)
- [Notice of exercise of public rights 2020-21](#)

**Annual Governance Statement 2020-21**

- [Annual Governance Statement 2020-21](#)
- [External Auditor Certificate 20-21](#)
- [Community Infrastructure Levy Annual Report](#)
- [Notice of Conclusion of Audit 2020-21](#)

Recommendation 5 – The notice of exercise of public rights can be kept up on the website or can be noted in the minutes that it was on display during the appropriate period until at least the following June. Post the final audit.

As shown above the notice will be kept online until at least the following June and noted in the minutes that it was on display at the September full council.

Recommendation 6 – Publication on the council website of the previous 5 years accounts be display best practice. By remodelling the finance section of the website this could be built upon year on year and use minimal resources to compile.

As shown above the Annual Governance Statement and the Accounting Statement can remain in their own financial year sections for 5 years.

Recommendation 7 – The frequency of compiling and uploading mandatory information such as the tenders to the council website should be completed as a task every quarter, this if done as part of the quarterly financial reporting process would minimize the risk of omission.

<p><b>Recommendation(s)</b></p> <p>Where costs are involved, include a recommendation for budgeting / EMR. <u>Where new or infrequent spending, specify the statutory authority</u> <u>Where document is the quarterly report or specifying a tender, compile all tenders for publication</u></p>
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