

**COMMITTEE MEMBERSHIP:**

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

FOR INFORMATION:

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

DISS TOWN COUNCIL

Council Offices, 11-12 Market Hill,
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DEPUTY TOWN CLERK (COO)

Miss S French (CiLCA)

Our ref: EX 28.06.23

Date: 21/06/2023

ALL MEMBERS OF THE EXECUTIVE COMMITTEE

Dear Councillor,

You are hereby summoned to attend a meeting of the **Executive Committee** to be held in the **Council Chamber** at the **Corn Hall** on Wednesday 28th June **2023** at **7.15pm** to consider the business detailed below.

Chief Operations Officer / Deputy Town Clerk

AGENDA

- 1. Election of Chairman of the Executive Committee for the Municipal Year 2023/24.**
To elect a new Chairman of the Executive Committee.
- 2. Apologies.**
To receive and consider apologies for absence
- 3. Election of Vice-Chairman of the Executive Committee for the Municipal Year 2023/24..**
To elect a new Vice Chairman of the Executive Committee.
- 4. Nomination of Substitute Representatives**
To note nominated substitute representatives attending in place of those who have sent their apologies.
- 5. 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.
- 6. Minutes**
To confirm as a true record, the minutes of the Executive Committee meeting held on 1st March 2023. (Copy herewith)

- 7. 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*).
- 8. Items of URGENT business**

To discuss any item(s) of business which the Chair or (Deputy) 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*).
- 9. Asset Register Review**

To note the contents of the Asset Register Review (report reference 08/2324 refers).
- 10. Internal Auditors Report (final 22-23)**

To receive the Council's internal Audit report for the financial year to 31st March 2023 (report reference 06/2324 refers).
- 11. Strategic Action Plan**

To note progress on the Strategic action plan.
- 12. Policies to be read in advance of the meeting, any comments to be sent to the COO or Chair of Executive)**
 - a) To approve a new dignity at work, bullying and harassment policy (copy details herewith).
 - b) To approve a new document control and records management policy (copy details herewith).
 - c) To approve a revised staff TOIL policy document (Copy details herewith).
- 13. Progress report**

To note progress on decisions made at the last meeting of this committee will be reviewed at the June meeting.
- 13. Date of Next Meeting**

To note that the next meeting of the Executive Committee is scheduled to take place on Wednesday 20th September 2023 at 7.15pm.
- 14. Public Bodies (Admissions to Meetings)**

To consider 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.
- 15. Staff Training**

To consider a request by the Chief Operations Officer / Deputy Town Clerk to complete the Level 5 in Community Governance (confidential report reference 07/2324 herewith refers).

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 1st March 2023 at 7.15pm.**

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

In attendance: S. French (Deputy Town Clerk)

EX0323/01 **APOLOGIES**

Apologies were received from Councillor Browne.

EX0323/02 **NOMINATION OF SUBSTITUTE REPRESENTATIVES**

Councillor Welch was nominated as a substitute member of the Executive Committee in place of Councillor Browne.

EX0323/03 **DECLARATIONS OF INTEREST**

There were none.

EX0323/04 **MINUTES**

Members confirmed that the minutes of the Executive Committee meeting held on 7th December 2022, were a true record and signed by the Chairman.

EX0323/05 **PUBLIC PARTICIPATION**

There were no members of the public present.

EX0323/06 **ITEMS OF URGENT BUSINESS**

Members discussed item(s) of business which the Chair or Town Clerk has previously been informed of 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*).

EX0323/07 **POLICIES**

a) Members discussed a NEW Credit Card Policy. It was.

RESOLVED: To approve the NEW Credit Card policy.

(Action: DepTC to upload new credit card policy to website; immediately)

b) Members discussed the revised LGPS employers discretion policy. It was.

RESOLVED: To approve a revised LGPS employers discretion policy.

(Action: DepTC to upload revised LGPS policy to website; immediately)

c) Members discussed a revised communications policy. Councillors noted at section 7.3 there was a paragraph that needed to be added to their email addresses which is the following:-

(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)

Members agreed that they would like guidance on how to add this to their signature blocks on their emails from the office staff. It was.

RESOLVED: To approve the revised communications policy.

(Action: Dep TC to upload new communications policy to the website; immediately)
(Action: Dep TC to provide guidance on how to add sections to signature blocks to councillors; immediately)

d) Councillors discussed a new co-option policy.

RESOLVED: To approve a new co-option policy.

(Action: Dep TC to upload new co-option policy to the website; immediately)

e) Members discussed a revised co-option application form. It was.

RESOLVED: To approve a revised co-option application form.

(Action: Dep TC to upload revised co-option application to the website; immediately)

EX0323/08

STRATEGIC PLAN

Members considered:

- a) Progress on the Strategic Plan actions.
- b) Recommendations regarding potential for market growth (reference report 55/2223).
Councillors agreed no resolutions were required as advertisement of this space would be a normal operational requirement.

EX0323/09

PROGRESS REPORT

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

EX0323/10

FINANCE

Members received:

- a) The 3rd Finance quarterly report (reference 59/2223 herewith refers). There were no queries from councillors on the quarterly report. It was.

RESOLVED: To forward the report and resolutions to Full Council on 15th March 2023 to agree the resolutions.

(Action: RFO & CEO to add to FC agenda on 15.03.23; immediately)

- b) Report regarding the review of internal controls (reference 57 & 58/2223). Council discussed the report and the appendices and would like some changes before it goes to Full Council on the 15.03.23.

Councillors would like the section under expenses in Financial regs to state that all expenses to be paid within two weeks upon receipt. Appendix H – Investment & Strategy Plan there is a typo and the date should read 15th March 2023 as opposed to 1st March 2023.

During discussion around the items insured by Diss Town Council, Councillors noted that both the streetlights and CCTV are not listed, they would like an explanation from the RFO & CEO as to why these are not included in the document. It was.

RESOLVED: That once the changes are made to the documents, they are forwarded to Full Council on 15th March 2023 to consider the resolutions.

(Action: RFO & CEO to add to FC agenda on 15.03.23; immediately)

EX0323/11

MEMBER FORUM

Members considered information or issues relevant to this committee from members for brief discussion, action, or inclusion on a future agenda. Members were updated on answers to questions that were asked during the member forum at the previous Executive meeting in December 2022.

Council would like a single sentence on each policy to state CEO/Town Clerk and COO/Deputy Town Clerk are interchangeable titles. Members want these amendments to just be added to policies and there is no requirement to bring them back to council once completed.

Councillors discussed the interest they are receiving through Nationwide by putting some of their funds in a high interest account, they would like more Council funds to be diversified into other high interest accounts to ensure that we are making a good return on our capital.

Members would like this added as an Agenda item for FC on the 15.03.23 with a timescale to complete the work being 3 months.

(Action: CEO to add to FC agenda; immediately)

Council discussed the need for a complainant to attend an Executive meeting for their complaint to be heard, they would like the Chairman of Executive to invite the complainant to an Extraordinary meeting of Executive which will be held on either the 22nd or 29th March 23.

(Action: Executive Chairman to invite complainant to meeting; immediately)

The Chair of Executive commented during this section that he was surprised to read in the minutes of the previous meeting in relation to EX1222/12 '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.'

Council were updated by the COO that some investigations had been undertaken in relation to this comment and that no items on both Executive and Facilities had been tabled for the previous two years apart from at one meeting whereby the COO was on annual leave.

EX0323/12 **DATE OF NEXT MEETING**

Members noted that the next meeting of the Executive Committee is scheduled to take place on Wednesday 28th June 2023.

Meeting closed at: 20:55.

Chairman: Mark Gingell



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Report Number:
8/2324

Report to:	Executive Committee
Date of Meeting:	28 th June 2023
Authorship:	RFO
Subject:	Asset Register Review

Introduction

1. As per paragraph 14.1 of the council's financial regulations "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."

Assets as at 31/03/2023

2. As shown in Note 1 of the year end accounts documentation and the summary of assets by location report for the financial year 22-23 shown in Appendix A, the assets of Diss Town Council have increased overall by £20,472 with the disposal and acquisition of equipment, fixtures and fittings. There is no change in the value of community assets.
3. The RFO and the Maintenance Manager have reviewed the asset register to establish whether it is up to date and that the valuations and insurance values are suitable and appropriate.
4. The two wall clocks that previously were housed at the Cornhall prior to the refurbishment are currently stored and insured. These assets could be put up for auction as they are no longer used.
5. Additional items that that have been identified for inclusion are the SAM speed signs and the Billy goat streetcleaner.
6. In the financial year 2022-23 a new IT server, two laptops, the van and washing equipment, tree bench and new iPads were added to the asset register. The obsolete IT equipment and previous tree seat were removed.

Valuation Schedule

7. Following the resolution to assess and revalue the park toilets, the Shambles (Diss Museum) and the Park Pavilion, this was undertaken by Boulton & Brown Chartered Surveyors in July 23. These current values and insurance reinstatement costs have been updated onto the asset register and confirmed to the insurance company (Zurich).
8. The schedule of premises and insurance valuation of the council's properties shows that the Sports pavilion and Cornhall are to be assessed and value in 2023-24.

9. The financial regulations state the review of assets could be verified in conjunction with the health and safety inspection of assets. Zurich insurance have indicated that the increase in labour and materials has made regular review of rebuilding costs more important for responsible management of assets.

Recommendation

That the Executive Committee note the contents of this report.

21/06/2023

Diss Town Council

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ASSET LOCATIONS REPORT

User: CLERK

Asset Code	Description	Location	Original Cost	Insurance Value
ALLOT001	Allotment Sheds	Allotment	5,150.00	7,753.40
ART001	2x Paintings	Cornhall	4,884.38	7,353.49
BEAC001	Beacon of Hope	Park	1,300.00	1,560.00
BENC001	Market Benches	Market Place	2,679.83	4,034.50
BENCH001	4x Metal Picnic Benches	Park	2,653.15	3,994.36
BINS001	20x Bins	Town Centre	3,654.80	5,502.32
BOARD	Viewing Platform, Boardwalk and Gardens	Town Centre	226,345.28	202,591.58
CAM001	Camera	Council Office	250.00	351.26
CEMBENC01	Cemetary Benches x8	Cemetery	3,200.00	4,073.86
CEMBUN01	Cemetery Bungalow Building	Cemetery	124,630.00	300,000.00
CEMCHAP01	Cemetery Chapel Building	Cemetery	401,700.00	694,862.95
CEMCHAP002	Cemetery Chapel Contents	Cemetery	3,967.77	5,973.52
CEMETERY01	Cemetery Grounds	Cemetery	1.00	0.00
CHAIN001	Chairman's Chain of Office	Council Office	6,819.47	10,266.79
CHAIR002	Chairs for DYCC x 80	DYCC	1,464.00	1,756.80
CHAIR003	Chairs for DYCC x 40	DYCC	732.00	878.40
CLOC001	Wall Clock	Council Office	2,060.00	3,070.64
CLOC002	Wall Clock	Council Office	3,090.00	4,605.98
CNCLOFF001	Council Office Building	Council Office	80,000.00	676,710.00
CNCLOFF002	Council Office Contents	Council Office	14,738.02	20,444.17
COEQUI001	Council Offices Equipment	Council Office	54,706.29	61,472.27
CONT003	Sportground Container	Sportsground	2,000.00	2,472.00
CORNHALL001	Cornhall Building	Cornhall	4,393,615.58	5,823,241.90
CSAFE01	Cemetary Records Safe	Council Office	1,190.00	1,470.84
CYCL001	Cycle Stands for Steetscape	Town Centre	876.00	4,173.40
DINS001	Duck Suit	Council Office	1,616.00	2,270.56
DYCC01	Diss Youth & Community Centre Building	DYCC	1,137,120.00	1,833,884.10
DYCC002	DYCC Contents	DYCC	15,000.00	21,924.96
FLAG001	Council Office Flag Pole	Council Office	1,415.98	1,750.15
FOUN001	Fountain Diss Mere	Mere	23,196.58	34,922.75
GIRO001	Twinfly & resurfacing	Park	15,246.19	22,953.35
GORS001	Garden Of Rest Entrance Stone	Cemetery	542.12	816.16
GRAN001	Fountain Granite Stone	Mere	2,871.69	4,323.38
HTPSTREET	Heritage Triangle Streetscape	Cornhall	439,912.45	0.00
INF001	2x Information Boards	Council Office	1,375.99	2,071.57
IPAD002	iPad's x 14 2022 issue	Council Office	4,305.00	4,305.00
IPAD003	iPad's x5 Staff issue	Council Office	1,537.50	1,537.50
KIOSK001	Fountain Kiosk	Park	6,180.00	9,304.07
LAPT003	LAPTOP (Alex R)	Council Office	449.00	554.96
LAPT005	LAPTOP (Robert)	Council Office	522.33	645.60
LAPT006	LAPTOP (Alex)	Council Office	522.33	645.60
LAPT007	LAPTOP (Sue)	Council Office	164.69	203.56
LAPT008	LAPTOP (Kim)	Council Office	164.69	203.56
LAPT009	LAPTOP (Charlotte)	Council Office	432.49	534.55
LAPT010	LAPTOP (Sarah 2021)	Council Office	1,236.16	1,527.89
LAPT011	LAPTOP (Melissa)	Council Office	915.00	994.76
LAPT012	LAPTOP (Sonya 2022)	Council Office	1,183.00	1,286.12
LIGH001	Park Lights	Park	27,087.96	40,781.30
MACH002	Ride On Mower - Old	Workshop	500.00	500.00
MACH003	Ride On Mower - New	Workshop	12,000.00	16,000.00
MACH004	Machinery, Equipment now at DYCC	Workshop	6,000.00	7,416.00
MARKSIGN1	Market Place Notice Board	Market Place	1,459.00	1,857.42
MUGA001	Muga Equipment	Park	60,096.83	87,841.33
PARK01	Park Grounds	Park	1.00	0.00
PEND002	Deputy Town Mayor Pendant	Council Office	672.61	1,012.63
PICN001	4x Picnic Tables	Park	2,169.54	3,266.29
PKPAV01	Park Pavilion Building	Park	81,812.00	62,400.00

Diss Town Council
ASSET LOCATIONS REPORT

Asset Code	Description	Location	Original Cost	Insurance Value
PKWC01	Park Toilets Building	Park	108,000.00	86,400.00
PLANT001	18x Steel Engine Bines - Planters for Streetscape	Town Centre	990.00	1,260.35
PLAY001	Toddler Area Equipment & Resurfacing	Park	53,643.35	80,760.76
PLAY003	Junior Play Equipment	Park	143,736.00	182,987.42
PLAY004	Wooden Play equipment 6-8 yrs	Park	43,000.00	51,600.00
PLAY005	Junior seasaw and immersive play equipment	Park	15,000.38	1,800.46
POD001	Teenage Parrot Cage Pod	Park	23,811.70	35,848.82
POSTS001	Cast Iron Finger Posts	Town Centre	10,000.04	15,055.19
PROJ001	Projector and Accessories	Council Office	300.00	421.51
RECMEAD01	Rectory Meadow Grounds	Rectory Meadow	20,000.00	0.00
ROBES001	Mayoral Robes	Council Office	913.43	1,375.18
SEAT001	20x Seats	Town Centre	3,551.89	5,347.42
SEATS001	6x Benches for Streetscape	Town Centre	7,704.00	25,040.32
SEATS003	80x Fold Up Chairs	Park	1,500.00	2,192.50
SEATS005	Hexagonal Bench	Market Place	749.17	749.17
SERV001	Server for Rialtas - Accounts Office	Council Office	1,099.00	1,194.80
SHAMMAR1	The Shambles on the Market Place	Market Place	50,000.00	159,600.00
SIGN001	Madgets Walk Town Sign	Mere	2,604.00	6,152.42
SIGN002	Diss Map Sign	Market Place	326.25	458.39
SKAT001	Skateboard Park Equipment	Skatepark	90,208.14	135,086.28
SKBL001	SKB Park Lights	Skatepark	5,150.00	7,753.40
SPFLOO01	Sportsground Floodlights	Sportsground	35,504.08	53,451.86
SPGPAV01	Sport Pavilion Building	Sportsground	309,000.00	534,509.94
SPGPAV002	Sports Pavilion Contents	Sportsground	6,819.71	10,267.15
STAIR001	Stannah Chairlift	Council Office	6,514.00	8,051.30
STON002	Town Freedom Granite Stone	Mere	2,500.00	3,763.78
STON003	Millennium Stone	Park	2,435.83	3,667.18
STOR001	Container storage	Council Office	1,692.00	2,154.05
STOR002	Container storage	Workshop	2,604.00	3,315.10
SWING001	Junior Swings & Resurfacing	Park	8,916.86	13,424.47
TAB001	20x Fold up Tables	DYCC	2,000.00	2,810.09
TELE001	Telephone System	Council Office	2,911.00	3,598.00
TOBLE001	Toblerones for Streetscape	Town Centre	2,410.00	19,475.81
TRACK001	Track and SPG Fencing	Sportsground	104,309.53	155,484.54
VAN001	Ford Ranger Van	Workshop	15,000.00	15,000.00
VAN002	VW Caddy Van	Workshop	10,422.00	10,422.00
VAN003	Ford Transit Connect Van	Workshop	13,750.00	13,750.00
WASH001	Pressure Washer	Workshop	4,186.25	4,186.25
XLIGHTS01	Christmas Lights & fixings	Town Centre	14,780.46	22,252.18
TOTAL			8,317,458.77	11,697,017.64



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Report Number:
6/2324

Report to:	Executive Committee
Date of Meeting:	28 th June 2023
Authorship:	RFO
Subject:	Internal Audit Report 2022-23 (Final)

Introduction

1. The Council has received the final internal audit from Victoria Waples, which evaluates the effectiveness of its risk management, control and governance processes and considers internal auditing guidance for smaller authorities.
2. The executive committee should review and consider the report before agreeing to recommend to Full Council the implementation the recommendations and incorporating new guidance and changes into the Council's own activities.
3. The final internal report was conducted in person, on 9th May 2023, by the auditor Mrs Victoria Waples. This is the second audit by the new auditor and the appropriate letters of engagement were completed.
4. The full interim internal audit report and recommendations response sheet is shown in Appendix A.

Report Recommendations

5. Recommendation 1 – subject VAT page 2
The relevant invoices should be added to the next VAT reclaim and a review of the timing of the submission of the VAT reclaim undertaken to ensure that whilst submission is within a timely manner, that it is in line with the underlying records.
6. Comment and action (RFO) – This is in relation to two invoices with £343.09 worth of VAT included which were included in the year end figures but where the VAT return had been submitted previously. The RFO will review the timing of VAT submissions with specific emphasis on the final quarter and year end processing date.
7. Recommendation 2 – subject Standing orders page 5 (standing orders)
Council might also wish to note that NALC have updated LTN 87 Procurement which contains the current procurement threshold figures.

8. Comment and action (CEO) NALC do not appear to have updated LTN 87 Procurement on their website, but the statutory instrument (legal reference) has been identified and it is proposed that the standing orders section 18 relevant to financial controls and procurement is amended accordingly. £30,000 replacing £25000 to be inclusive of VAT as per The Public Contracts (Amendment) Regulations 2022.
9. Recommendation 3 – subject Standing orders page 5 (financial regulations)
At the next annual review, Council might wish to also review the Procurement Thresholds amendments (SI 2022/139) of the Public Contracts (Amendment) Regulations 2022 which came into force on 21st December 2022 and make the changes to the contract value limits from £25000 to £30000 for non-central government authorities. The contract value limits are to be calculated inclusive of VAT (effective from 1st January 2022).
10. Comment and action (CEO) NALC do not appear to have updated LTN 87 Procurement on their website, but the statutory instrument (legal reference) has been identified and it is proposed that the financial regulations section 13b on procurement is amended accordingly. £30,000 replacing £25000 to be inclusive of VAT as per The Public Contracts (Amendment) Regulations 2022.
11. Recommendation 4 -subject Standing orders page 6
Upon a review of the FR's as seen on the website, it is noted that the thresholds as written as footnotes under contracts have been mislaid and should be reinstated. FR11.1b and 11.1c refer.
12. Comment and action (RFO) – The footnotes have been missing from the financial regulations since at least October 2019. The model regulations that the Councils are based upon state in 11.1b that “The Regulations require councils to use the Contracts Finder website to advertise contract opportunities, set out the procedures to be followed in awarding new contracts and to publicise the award of new contracts.” This is set out in section 13b(i) instead of being in the footnotes, so duplication of this information is not suggested as per the recommendation. In 11.1c state “Thresholds currently applicable are: a) For public supply and public service contracts 209,000 Euros (£181,302) b) For public works contracts 5,225,000 Euros (£4,551,413) Based on NALC’s Model Standing Order 18d ©NALC 2018” This should be reinstated immediately.
13. Recommendation 5 – subject Year-end Governance Procedures page 18
For Council to positively demonstrate that it has provided for the exercise of elector’s rights and that the dates set are in accordance with the period specified within the Accounts and Audit Regulations 2015 it is advised to not only publish the dates set but to also record in the minutes the agreed dates. Evidence of the proper provision for the exercise of the public rights is usually by means of publication of the supplied form on the Council’s website and a minute reference at the meeting at which the RFO confirms the dates set.
14. Comment and action (RFO) – Although the exercise of elector’s rights was published on the website it was removed after 6 months and should remain available until at least the auditor’s final end of year audit. The plan to include this in the reconfiguration of the finance section of the website is scheduled for July as this has previously been agreed during the interim audit process.

15. Recommendation 6 – subject 17 Additional Comments page 21

Council should consider the adoption of a Document and Data Retention Policy to cover all records and documentation, whether analogue or digital, retained in hard copy or electronic form to allow the elimination of paper and electronic records that are no longer necessary and will not impede on the Council's ability to meet its statutory functions and provisions for services.

16. Comment and action (COO) – The COO is able to provide the Council with a new policy for data retention for adoption at the next Executive meeting. It is noted that the Council does have a document retention policy which is utilised from NALC.

17. Recommendation 7 - subject 17 Additional Comments page 22

Council should undertake a cookie audit to ascertain whether its website uses cookies and if in use, provide information to users of its website about cookies in such a way that the user will see it when they first visit the site. Detailed information should also be included about cookies in a cookie policy accessed through a link within the consent mechanism and at the top or bottom of the website.

18. Comment and action (COO) – The COO confirmed with the website provider that all Wix websites use cookies and that a detailed explanation could be found at <https://support.wix.com/en/article/cookies-and-your-wix-site>. The Diss Town Council website already displays a cookie consent notice at the foot of the page when a user first visits the site so a regular visitor would not always see it, but it does meet all the requirements. With regard to the cookie policy the website provider was unsure what use it would serve. But a request for examples of other council's cookie policies that could provide a useful template has been made to the auditor.

Recommendation(s)

To note the contents of the internal audit report 2022/23 (final) (Appendix A)

To approve proposed actions as appropriate responses to the internal audit report's recommendations for ratification at the July Full Council meeting.

Report to Diss Town Council

Internal Audit of the Accounts for the Period Ending 31st March 2023

Smaller authorities are required by 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’.

The primary objective of Internal Audit will be to independently review, appraise and provide assurance upon the control environment, making sure that controls are mitigating the Council from increased risk exposure, and to achieve this, the internal auditor will adopt a predominantly systems-based approach to audit.

The Accounts for the period year ending 31st March 2023 can be summarized as follows:

Income for the year:	£773,128
Expenditure for the year:	£916,343
Precept figure for the year:	£585,714
General Reserves for the year:	£336,601
Earmarked Reserves for the year:	£341,345

The following Internal Audit work was carried out on the adequacy of systems of internal control in accordance with the scope previously approved by the Council with particular emphasis upon the following:

- Review and assess the soundness, adequacy, effectiveness and reliability of financial and performance management systems
- Review and assess the efficiency and effectiveness of internal control arrangements and working practices and make recommendations to improve these where appropriate
- Review and assess the adequacy of procedures to ensure the Council's assets and interests are adequately protected and risks are identified and effectively managed
- Check for compliance with legislation and the Council's integrity and ethical standards, policies and procedures
- Review and test the books, accounts, transactions and vouchers on a sample basis in order to arrive at an opinion on the systems in place.

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Comments and any recommendations arising from the review are made below:

Subject & tests carried out	Comments/Recommendations
<p>1. Proper book-keeping. Examination of</p> <ul style="list-style-type: none"> • Cashbook • Reconciliations of cashbook 	<p>As previously confirmed, the council uses the RBS Rialtas Omega accounting package which produces reports on an Income and Expenditure basis. Council follows Proper Practices in ensuring that its accounting procedure gives a more accurate presentation of an authority's true financial position by focusing on the balance of economic benefits that it has under its control, rather than just its bank balance.</p> <p>The cashbook is reconciled on a monthly basis, regularly verified against bank statements and contains entries from day to day of all sums of money received and expended by the council along with matters to which the income and expenditure relates. All receipts and expenditure transactions are referenced with a description as to the expenditure and income being incurred to ensure the integrity of data being input and processed. The RFO has ensured that the full range of the financial package has been used for the preparation of the end-of year accounts.</p> <p>Spot checks were made and were found to be correct. Journal entries between cost codes for the period under review were seen and verified. The Responsible Financial Officer has ensured that the cash book is the focus for day-to-day accounting and is aware that the balancing off and reconciliation to the bank statement remains the most important control over the accounting system.</p>
<p>2. Payment controls. Examination of:</p> <ul style="list-style-type: none"> • Understanding of the process involved for reclaiming VAT • Expenditure controls • Internet Banking controls • Procurement controls • Tenders submitted • General power of competence • S137 of the 1972 Act 	<p>VAT is identified in the cash book and reclaimed on an annual basis. The VAT Assessment File for the three quarters to 31st December 2022 were seen as produced by the accounting package operated by the Responsible Financial Officer. Settlement of the account submitted for these quarters was seen and verified within the cashbook and was evidenced from the Council's bank statements. At year-end It is noted that the claim for the last quarter of 2022-2023 in the sum of £34,775.61 was submitted for settlement after the year-end. It is however noted that this figure does not reflect the year-end position of £35,118.70 (as verified and evidenced on the Trial Balance) and is due to the submission of two invoices into the accounting system after the year-end VAT claim had been run and submitted.</p> <p>Recommendation: the relevant invoices should be added to the next VAT reclaim and a review of the timing of the submission of the VAT reclaim undertaken to ensure that</p>

	<p>whilst submission is within a timely manner, they it is in line with the underlying records.</p> <p><i>Comment: VAT has been appropriately identified in relation and correctly coded according to the Council's business and non-business activities within the financial records of the software used by council and the Council has robust arrangements in place for handling its responsibilities regarding VAT.</i></p> <p>In accordance with its own Financial Regulation 5.2, all expenditure is presented to Council on a monthly basis for review and authorisation for payment is made by resolution. Council has ensured that, for the settlement of its invoices by the BACS system, and in accordance with Financial Regulation 6.10, there is a two-tier authorisation system which ensures that the instructions for each payment are signed, or otherwise evidenced, by two authorised bank signatories. A review of the procedures followed for receipt of invoices, agreement of invoice detail and confirmation of goods or services delivery along with approval for payments was undertaken on 20 individual payments in the period between 1st September 2022 and 31st March 2023. In the actions undertaken in committing the Council's resources, Council is operating within Financial Regulations 5.2; 6.9 through to 6.10.</p> <p>Council continues to show good practice by ensuring that, on receipt of invoices, verification that the relevant goods or services have been received is obtained and invoices checked to ensure that the arithmetic is correct, agreed discounts have been deducted and everything is acceptable regarding reclaiming the VAT.</p> <p><i>Comment: this system continues to protect the Responsible Financial Officer as well as fulfilling an internal control objective to ensure the safeguarding of public money thereby allowing Council to ensure that it has maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.</i></p> <p>A further spot check of items paid via Direct Debit system from the Council's Accounts were cross checked against cashbook, bank statements and invoices. All were found to have an underlying audit trail with appropriate documentation in place.</p> <p><i>Comment: in accordance with Financial Regulation 6.8, payments for utility supplies which arise on a regular basis as the result of a continuing contract, statutory duty, or obligation may be made by variable Direct Debit provided that the instructions are signed by two Officers and any payment made are reported to Council.</i></p>
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	<p>The Council’s Purchase Order file for items ordered in accordance with Council’s own Financial Regulations was reviewed during the internal audit visit. A random sample of orders placed during the period under review shows that Council has operated within its own Financial Regulations within the limits set for the purchase of goods and services above which three estimates or quotes should be invited from persons or firms competent to do the work.</p> <p><i>Comment: Council follows good practice by ensuring that an official order is issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate. Council further demonstrates good practise by understanding that official orders both commit a supplier to a price and help prevent unauthorised credit being granted in the authority’s name. In accordance with proper practises, on receipt of invoices, verification that the relevant goods or services have been received is obtained and invoices are checked to ensure that the arithmetic is correct, agreed discounts have been deducted and everything is acceptable regarding reclaiming the VAT. The Purchase Order file is numerically held and controlled by the Responsible Financial Officer/Clerk. All orders are authorised in accordance with Financial Regulation 10.1.</i></p> <p>During the period under review one new significant contract was awarded for the Meres Mouth and Park Toilets submitted. It is noted that the website does not show any procurement contracts that are currently in operation by the Council.</p> <p><i>Comment: Council might wish to review this provision of the Transparency Code 2015 noting that certain information is to be published quarterly - details of any contract, commissioned activity, purchase order, framework agreement and any other legally enforceable agreement with a value that exceeds £5,000.</i></p> <p>Council does not fulfil the criteria to be eligible to use the General Power of Competence (at least two-thirds elected members and a qualified Clerk (CiLCA or higher)) and relies upon statutory legislation as well as the regulatory limits and guidelines of s137 of the Local Government Act of 1972.</p> <p>The Schedule of Grants made during the year under review was reviewed and verified. Full Council to date has approved small grants to the sum of £1,363 covering a carried forward request from 21-22 for Parish Fields Friends (£643) and a grant of £720 to Dove Dementia Care (£720) for 22-23 against an annual budget of £20, 000.</p> <p><i>Comment: Council has a comprehensive Grant Policy outlining grant aid that will be awarded to applicants from voluntary and not-for-profit organisations that work for the</i></p>
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	<p><i>benefit of Diss residents supporting the town’s distinction and heritage, partnership and synergy, and community and people.</i></p> <p>Payments within the s137 Expenditure budget amount to £262 for the year under review which were within regulatory limits and guidelines.</p> <p><i>Comment: Council is aware that the use of s137 of the LGA 1972 (as amended by the Local Government and Housing Act 1989 s36) is a capped expenditure which gives the Council the power to incur expenditure which in their opinion is in the interests of and will bring direct benefit to their area or any part of it or all or some of its inhabitants. The benefit obtained must be commensurate with the expenditure incurred and the annual expenditure must not exceed the total electorate multiplied by the annual statutory limit per elector.</i></p> <p>The council has three Public Works Board Loan (Heritage Triangle Project and Boardwalk and Gardens). The balance outstanding as at 31st March 2023 was £119,493.10. Payments were made in accordance with the instalment repayment schedule and residual capital balance and totalled £36,649.64 (£18,324.82 in both September 2022 and March 2023) for the year under review. The schedule along with loan end dates were verified during the internal audit on year-end procedures (9th May 2023).</p>
<p>3. Standing Orders Examination of:</p> <ul style="list-style-type: none"> ● Compliance ● Annual Review ● Adherence ● Appointment of Responsible Financial Officer 	<p>Council’s Standing Orders, were formally adopted at the meeting of full Council of 9th November 2022 and are based on the latest model published by the National Association of Local Council (2018) with amendments relating to Procurement and Financial Thresholds. As such they are compliant with legislation and have been adapted (where they are not statutory requirements) to ensure that they are relevant to the Parish Council.</p> <p><i>Comment: Council is aware of the requirement to ensure that the SOs are fully tailored to the council and that in accordance with proper practices they need to be regularly reviewed, fit for purpose and adhered to.</i></p> <p>Recommendation: Council might also wish to note that NALC have updated LTN 87 Procurement which contains the current procurement threshold figures.</p> <p>Financial Regulations (FR), were reviewed at the meeting of 15th March 2023 and show amendments to spend thresholds and authority for the Facilities and Buildings Manager; the timing of BACS payment runs; balances to be held in the Wages and Petty Cash Account. Overall the Council’s Financial Regulations are based on the Model Financial Regulations produced by NALC in 2019.</p> <p>Recommendation: at the next annual review, Council might wish to also review the Procurement Thresholds amendments (SI 2022/139) of the Public Contracts</p>

	<p>(Amendment) Regulations 2022 which came into force on 21st December 2022 and make the changes to the contract value limits from £25,000 to £30,000 for non-central government authorities. The contract value limits are to be calculated inclusive of VAT (effective from 1st January 2022).</p> <p>Recommendation: upon a review of the FR’s as seen on the website, it is noted that the thresholds as written as footnotes under contracts have been mislaid and should be reinstated. FR11.1b and 11.1c refer.</p> <p>The Council, in accordance with proper practices and with reference to section 151 of the Local Government Act 1972, has employed a Responsible Financial Officer (RFO) who is responsible for the financial administration of the authority. Section 1.8 of the Council’s FR’s demonstrates that this a statutory office appointed by the Council.</p>
<p>4. Budgetary controls.</p> <p>Examination of:</p> <ul style="list-style-type: none"> • Verification of process of setting of budget • Monitoring of budget • Reporting of expenditure and variances • Monitoring reserves 	<p>As stated previously, the minutes of 12th January 2022 show that Council agreed to adopt a budget which would require a precept request of £585,714 equating to £208.59 for a Band D property. The meeting further determined that the minimum level of general reserves appropriate for the year 2020/2023 should be set at 6 months of expenditure. Evidence was seen of budget report to actual with committed expenditure and funds available for the year under review. Expenditure breakdown by heading was provided with detailed income and expenditure by account for currently funded projects. The income reports show income against specific budget headings. This is then further analysed to show percentage of income against budget.</p> <p>A review of the budget information submitted including detailed income and expenditure position was undertaken during the year and as verified at the internal audit reviews. The reports submitted by the Responsible Financial Officer provide clarity on the day-to-day functioning of the revenue budgets along with transactions to/from Earmarked Reserves allowing for an understanding of the use of the annual precept funds and existing funds in the context of the Council’s overall budget assessment process. The reports submitted show income and expenditure to date under each heading of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget and, in accordance with the Council’s FR 4.8, variations (whether overspends or underspends) of 15% are reported as “material” variances.</p> <p><i>Comment: Council shows good practice by following the recommended key stages as to the budgetary process to be followed for the year and ensures that in its monitored actual performance against its budget during the year taking corrective action where necessary.</i></p>

	<p>Council operates within the parameters of its own FR 4.2 by ensuring that virements between budgets are considered by the Council as and when they arise, “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’).” The Clerk is authorised to incur expenditure in cases of extreme risk to the delivery of Council services, whether or not there is any budgetary provision for the expenditure, in accordance with the limits imposed under Financial Regulation 4.5 (£5,000).</p> <p><i>Comment: Council is mindful of the requirement for such authority to be evidenced by a minute or by an authorisation slip duly signed by the Clerk and where necessary also by the appropriate Chair.</i></p> <p>The Council, at year-end (31st March 2023) had overall reserves totalling £677,946.02 with the General Residual Fund of £336,600.68 and agreed Earmarked Reserves of £341,345.34. The Accounts Report for Quarter 4 & Year End Transfer Request to be submitted to full Council at its meeting on 17th May 2023 provides clarity on expenditure from General and Earmarked Reserves. Council has, within its own Reserve Policy, set a limit to be held for its general reserve and is aware that this will be subject to further reviews to include cash flow requirements, inflationary and interest rates, diversification of funds to spread risk and optimize interest returns prior to year-end adjustments to maintain the prescribed level.</p> <p><i>Comment: Council is aware of the guidance as issued by Proper Practices which states that it is regarded as acceptable for a council’s general (non-earmarked revenue) reserves to be maintained at between three and twelve months of Net Revenue Expenditure and that it should ensure that the level of general reserves adopted is in accordance with its General Reserve Policy. It is generally held that councils with income and expenditure in excess of £200,000 should plan towards three months equivalent general reserve.</i></p> <p>Council has noted that there is no upper limit for Earmarked Reserves, but they should be held for genuine and intended purposes and their level subject to regular review and justification (at least annually). During the previous year, the Council adopted a Reserve Policy, stating that, in line with guidance as issued under the Practitioners Guide, there will be a requirement to review the level and purpose of all Earmarked Reserves and provide explanations as to any high level of general reserves being held. Whilst this was</p>
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	<p>formally adopted at the meeting of full Council of 6th January 2022, the annual review for the year ending 31st March 2023 has not yet been undertaken.</p> <p><i>Comment: It is noted that the reserves and associated movements for the year ending 31st March 2023 will be reviewed at the meeting of 17th May 2023 prior to the submission of and formal approval of the year-end figures.</i></p>
<p>5. Risk Management.</p> <ul style="list-style-type: none"> • Annual Review and Minuted • Review of risks associated with <ul style="list-style-type: none"> ➤ Financial Management ➤ Cemetery ➤ Allotments ➤ Building/ Assets • Insurance in place <ul style="list-style-type: none"> ➤ Adequate ➤ Reviewed • Fidelity Guarantee Cover Insurance <ul style="list-style-type: none"> ➤ Adequate ➤ Reviewed • Internal Controls documented and regularly reviewed 	<p>The Council’s Risk Management Strategy adopted by the Council at the meeting of 18th August 2022 covers the year 1st April 2022 to 31st March 2023 and follows an internal review to ensure that there is protection in place for council’s assets and that the manner in which council operates is in conformity with its overall objectives. The document is regarded as a “live” register with evidence provided of reviews by both the Council and the Finance Risk and Compliance Committee (FRCC).</p> <p><i>Comment: Council continues to ensure that it acts within the sphere of the controls as set out in the Risk Register for 2022 – 2023 and has demonstrated that in accordance with Proper Practices and with reference to the Accounts and Audit Regulations 2015, it has in place safe and efficient arrangements to safeguard public money and that a regular review of the safety of the parish council’s assets and in particular its money, is part of the methodical manner in which Council addresses the risks associated with the activities and services it provides.</i></p> <p>A scan of the minutes did not give rise to any unusual financial activity and there were no actions of a potentially unlawful nature being considered.</p> <p>At its meeting of 15th March 2023, following a review by the Executive Committee, full Council reviewed and approved the insurance schedule for 2022-2023 with minor changes agreed to reflect assets acquired and disposed of and an understanding of the cover in place for council owned streetlights and CCTV. Such a review will allow cover to be continued through to the coming year in accordance with the long-term undertaking that will be in place until 1st April 2027. A review of the Council’s assets and risk required no significant amendments to the policy being proposed and the annual insurance premium offered for the year commencing 1st April 2023 has been approved.</p> <p>Core cover shows the following: Public Liability £15,000,000; Employer’s Liability £10,000,000; Hirer’s Liability £20,000,000 & Fidelity Guarantee Cover is £1,000,000 which meets the current recommended guidelines which provide that the cover should be at least the sum of the year-end balances plus 50% of the precept/grants. Ten premises are covered under material damage with business interruption for two premises. All Risks cover is in place for the council’s premises as noted and assets with</p>

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	<p>cover non-location specific. As part of its overall area of risk management, with particular reference to play equipment and associated areas, all play area inspection reports are submitted to and considered with relevant actions being undertaken where necessary. <i>Comment: in accordance with Proper Practices, Council has identified its key risks and taken steps to manage them in a way which it can justify to a level which is tolerable by transferring the risk and buying in services from specialist external bodies and taking out insurance. Overall Council has understood the requirement to have in place safe and efficient arrangements to safeguard public money.</i></p> <p>Council formally reviewed its Internal Controls during the year under review at its meeting of 15th March 2023 following a recommendation from the Executive Committee. Such a review confirms that the specific control procedures for payments by bank transfer or other electronic means were utilised and that it had in place an adequate process to protect the Council against payment of invoices which may show fraudulent bank account details. Such control measures are also replicated within the Governance and Management Risk Register of 2022-2023, which was reviewed and adopted at the same meeting. Such a review continues to demonstrate that Council has taken steps to ensure that it has processes in place to enable it to identify, assess and record the control mechanisms in place to ensure that all reasonable steps are taken to safeguard and protect public finances. Safe and efficient arrangements are also in place to cover how the council orders goods and services, incurs liabilities, manages debtors, makes payments and handles receipts.</p> <p>As part of its review of governance and internal control measures, Council has adopted an Internal Control Statement which covers the purpose of the system of internal control; the personnel involved with the internal control regime, internal and external audit remit, review of effectiveness of internal control along with an action plan to address issues raised within the internal control process. <i>Comment: Council has ensured conformity with the requirements of Regulation 6 of the Accounts and Audit Regulations 2015 and formally reviewed the effectiveness of its system of internal control.</i></p>
<p>6. Income controls. Examination of:</p> <ul style="list-style-type: none"> • Precept • Other income: <ul style="list-style-type: none"> ➤ CIL ➤ Burial and associated fees 	<p>Council received precept in the sum of £585,714 from South Norfolk District Council for the period under review in May and September 2022 as reported within the Income and Expenditure Reports for the months of May (submitted to the meeting of 15th June 2022) and September (submitted to the meeting of xxx October 2022). Evidence was provided showing a full audit trail from Precept being discussed and approved to being served on</p>

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<ul style="list-style-type: none"> ➤ Allotment fees ➤ Hall hire fees ➤ Market fees ➤ Bank Interest • Aged Debtor Listings 	<p>the Charging Authority to remittance advice showing the Precept to be paid and receipt of same in the Council’s Bank Account.</p> <p>For the period under review Council received CIL Receipts in the sum of £20,362.44. CIL receipts are reported to full Council as part of its overall Income and Expenditure Reports. A copy of the annual report for the year ending 31st March 2023 showing retained balance of £48,045.41 which is still to be formally signed off by the Council and uploaded onto the Council’s website. From the Earmarked Reserves breakdown seen for the year-end review, it was noted that Council has allocated a specific reserve which has been set up for retained CIL balances to be ringfenced for infrastructure spending.</p> <p><i>Comment: Council is in conformity with its reporting duties (121B 2e i&ii The Community Infrastructure Levy (Amendment) (England) (No 2) Regulations 2019), in that it has allocated retained balances of CIL funds against an Earmarked Reserve specifically allocated and that the relevant timeframes for such expenditure be annotated.</i></p> <p>During the year under review, Council received income from a number of identified sources all of which was banked intact with the transactions identified within the accounting system operated by the Responsible Financial Officer. In accordance with Financial Regulation 9.3, Council continues to review all fees and charges annually, with increases where deemed appropriate, following a report as submitted by the Responsible Financial Officer. A sample review of the control rents for the market, allotments, hall hire and sports ground hire fees along with associated documentation was undertaken during the internal audit visit and all expected income was found to be based on the correct price, properly recorded and promptly banked with VAT (where appropriate) accounted for.</p> <p>In accordance with guidance within the Practitioners’ Guide, a sample review of transactions from the formal Burial Register entries was undertaken with the review demonstrating that the register was well maintained, up-to-date and that fees have been charged at the correct approved rate and have been recovered within a reasonable time. The treatment of the provision of these facilities for VAT purposes is in accordance with VAT Notice 701/32.</p> <p><i>Comment: In accordance with the Local Authorities’ Cemeteries Order 1977 (SI 1977/204, art 15(3), Council has maintained a table of the nature and amount of fee or charge payable in relation to Cemetery Interment and Memorial Fees.</i></p> <p>Further spot checks during the internal audit visit on further items paid under BACS / Direct Credit into the Council’s Accounts were cross checked against cashbook, bank</p>
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	<p>statements and invoices raised by the Council. A review of the Omega transaction reports was undertaken to ensure income was coded to the appropriate nominal income code and all were found to be in order with appropriate control procedures and documentation to provide a clear underlying audit trail through to invoicing and recovery of all such income. Overall income is recorded in accordance with Financial Regulations and reported to Full Council within the monthly Income and Expenditure reports.</p> <p>The outstanding sales ledger invoices for the period ending 31st March 2023 was reviewed and verified. The Responsible Financial Officer has advised that there are no irrecoverable accounts for consideration as bad debts and appropriate follow up action is in place for all debtor listings.</p> <p><i>Comment: Council is aware that Proper Guidance states that uncollectible amounts, including bad debts, should only be written off with the approval of members, or under delegated authority by the Responsible Financial Officer and that such approval should be shown in the accounting records.</i></p>
<p>7. Petty cash/expenses procedure.</p>	<p>The Council does not operate a petty cash system.</p>
<p>8. Payroll controls. Examination of:</p> <ul style="list-style-type: none"> • Management of payroll • PAYE/NIC system in place • Compliance with HMRC procedures 	<p>The council's payroll service is conducted using the Sage payroll software and has been operated properly and overseen by the council as an employer.</p> <p><i>Comment: There are robust payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the Council has complied with its duties under employment legislation and has met its pension obligations.</i></p> <p>At year-end Council had 14 employees on its payroll, all which are members of the Local Government Pensions Scheme as operated by Norfolk County Council.</p> <p><i>Comment: Council should be aware that every three years an employer it must put certain staff back into a pension scheme. This is known as 're-enrolment'. This is an employer's legal duty and Council's must let the Pension Regulator know when they have completed the task by completing and submitting a re-declaration of compliance.</i></p> <p>In accordance with Proper Practices, PAYE taxes and employee and employer National Insurance contributions (NIC) are calculated and recorded for every employee. Salaries are paid in accordance with contracted hours worked, appropriate pay scales for staff and as per the relevant staff point on the national NJC scales.</p> <p><i>Comment: in accordance with Proper Practices, Council has ensured that the remuneration payable to all employees has been approved in advance by the Council.</i></p>

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	<p>Cross-checks were therefore completed on items each of salary, PAYE and pension contributions and reviewed against the relevant pay scales, appropriate tax and NI contributions deduction tables and pension deductions for staff. The verification of net pay to employees was undertaken in relation to the monthly payroll for October and November 2022 and March 2023 and all were found to be in order. The Internal Auditor can also confirm that PAYE taxes, employee and employer National Insurance contributions (NIC) and pension contributions are calculated and recorded for every employee. Deductions are paid to HM Revenue and Customs and Norfolk Pension Fund on or before the dates prescribed. Of the samples reviewed, gross pay due is correctly calculated in accordance with the approved spinal point on the NJC scale and also with the contracted hours.</p> <p>In accordance with Council’s FR 7.4 payments to employees and appropriate creditor of the statutory and discretionary deductions are recorded in a separate confidential record (cash book) which is only open to inspection or review under circumstances outlined under FR 7.4 a-d.</p>
<p>9. Asset control. Examination of:</p> <ul style="list-style-type: none"> • Asset Register • Checks on existence of assets • Recording of fixed asset valuations • Cross checking on insurance cover 	<p>The Asset Register is held on a computerised system and covers those items listed under insurance and within the parish council’s remit for maintenance and ownership. The Asset Register currently stands at £8,317,458.77 which shows overall movement of £27,724.92 to that declared at the year-end of 31st March 2022 taking into account acquisitions and disposals during the year under review. The Asset Register details assets held by the Council which have been defined as Fixed Assets broken down into Community assets (£7,379,820.86) and Equipment, Fixture and Fittings (£937,637.91). There is appropriate measures in place to allow for the tracking of additions and disposals from the previous year to the current year. The approved itemised list as at 31st March 2023 will form the basis of Box 9 of the Annual Governance and Accountability Guide.</p> <p><i>Comment: the council has understood the guidance issued ensuring that it maintains a formal asset register which is routinely updated to record new assets at historic cost price, net of BAT and to remove any disposed of / no longer servicable assets.</i></p> <p>The Asset Register was reviewed during the Internal Audit Visit and a spot check of assets against insurance valuations was undertaken and found to be in order. All assets were found to be appropriately insured or where appropriate, self-insured, by the Council. Where assets have been gifted or where there is no known value, assets have been given</p>

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	<p>the proxy value of £1. This value has also been applied to a number of Community Assets, which, in accordance with guidance, are treated in the same manner as gifted assets.</p> <p><i>Comment: This current valuation for assets commonly known as community assets is in line with requirements for smaller authorities to record each asset at its original purchase cost or where the original purchase cost is unknown at the time of first recording on the asset register, a current value is recorded, which acts as a proxy value to the original cost and will remain unchanged until disposal.</i></p>
<p>10. Bank reconciliation.</p> <p>Examination of:</p> <ul style="list-style-type: none"> • Reconciliations • Cashbook • Bank Statements • Credit Card Transactions • Monitoring of investments 	<p>Bank reconciliations are completed on a regular basis and reconcile with the cash sheets. Overall there is regular reporting of bank balances within the detailed financial reports submitted to Council. The importance of bank reconciliations is part of the mechanism by which proper management and monitoring of cash flow enables the Council to confirm the accuracy of its financial transactions at a given point in time.</p> <p>A review of sample of transactions from the cashbooks from the months of October 2022 through to March 2023 across the accounts held by the Council was undertaken to verify the detail held within the cashbooks to that shown on the bank statement. There were no matters arising from the review which suggested that there were errors in the entries and there was no identification of signs of fraud or duplicate entries (for which explanations or corrections were not forthcoming).</p> <p>Bank balances as at 31st March 2023 agree with the year-end bank statements and demonstrate that Council has ensured that its accounts remain in balance. Overall Council's has a year-end balance of £631,422.79 across the accounts held in the name of Diss Town Council.</p> <p><i>Comment: Council is aware that, in accordance with Proper Practices, the bank reconciliation is a key tool for management as it assists with the regular monitoring of cash flows which aids decision-making, particularly when there are competing priorities. In accordance with Proper Practices, Council has implemented a system whereby the monthly reconciled bank accounts are presented to the Council appointed Internal Controller ensuring that there is access to not only the reconciliation of the cash book to bank statements but also the underlying background evidence upon which the reconciliation is based. The full reconciliations for the months of September 2022 through to March 2023 were made available to the Internal Auditor for full scrutiny. Approval of the bank reconciliation by the authority or an authority nominee is not only good practice but is also a safeguard for the Responsible Financial Officer and fulfils one of the authority's internal control objectives.</i></p>

	<p>Spot checks were carried out on the Credit Card Statements (Barclaycard) for the period under review and statements were interrogated to ensure a clear audit trail from point of purchase to allocation on the statement. The account is subject to automatic payment in full at each designated date for the month-end.</p> <p><i>Comment: with reference to council's own FR 6.18, council has ensured that it adheres to the specific control procedure for the use of any payments by a credit card with the limits authorised by the Chairman of the Executive Committee.</i></p> <p>In accordance with Council's own Financial Regulation 5.5b (reviewed March 2023), the Clerk and Responsible Financial Officer are given delegated authorisation for fund transfers between the Council's savings and current accounts to cover expenditure due with a limit as to the reserve level that may be maintained. The minutes of 15th March 2023 demonstrate agreement to amendments to fund transfers between the Council operated bank accounts as outlined under FR5.5b to ensure that appropriate funds were held to account for wages as listed in the confidential cashbook. Where appropriate, Council approves the temporary suspension of financial regulations to allow transfer between the Council bank accounts of more than the current limit of the precept.</p> <p><i>Comment: Officers are aware that fund transfers within the councils banking arrangements as per Financial Regulation 5.5b are acceptable, provided that a list of such payments shall be submitted to the next appropriate meeting of the council and any such payment is in accordance with the limits set.</i></p> <p>At its meeting of 15th March 2023, Council, mindful that under statute it is required to maintain adequate financial reserves to meet its needs, reviewed its adopted Investment Policy and Financial Reserves Policy. The review confirmed that both policies were deemed to be appropriate and suitable for the coming financial year. Following agreement that the RFO be tasked to secure suitable alternative banks for the placement of surplus funds, the minutes of the 15th March 2023, evidence that the Council considered the report submitted by the RFO for the investment of £100,000 into a new Business Savings Account. Agreement was forthcoming to open a Lloyds bank 6-month fixed term deposit account with a £100,000 starting balance. In accordance with proper practices, the Council is aware that the temporary suspension of financial regulations will be required to allow the transfer of sums from the existing bank accounts for the purpose of opening a new bank account.</p> <p><i>Comment: Council might wish to note that long-term investments (i.e. those for more than 12 month terms) should be reported as Assets in the AGAR Section 2 Box 9.</i></p>
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<p>11. Internal Audit: Examination of:</p> <ul style="list-style-type: none"> • Reporting of Previous Internal Audit Reports • Review of internal audit • Appointment of internal auditor 	<p>The narrative Internal Audit Report to accompany the Annual Internal Audit Report (from the Annual Governance and Accountability Return) for the period ending 31st March 2022 was considered at a meeting of full Council on 13th July 2022. Members resolved to approve the proposals as submitted by the Responsible Financial Officer relating to the Internal Auditor’s recommendations with agreement that the Responsible Financial Officer would further investigate diversification of Council funds.</p> <p>The narrative Interim Internal Audit on the Council’s financial transactions and internal control system for the period ending 31st August 2022 was presented to and considered by Full Council at its meeting of 9th November 2022.</p> <p>There were seven recommendations which required the completion of an audit plan:</p> <p>Recommendation 1 - 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 (FR. 10.5 refers)</p> <p>Recommendation 2 - Council to ensure that it uploads data for 2022 following the publication guidelines outlined in the Transparency Code (particular reference to Grants approved for the year 2022).</p> <p>Recommendation 3 – Review of credit card limits to ensure that the ensure that the limitations of the use of the credit card accurately reflects the system currently in place in terms of use (Staff Members – Clerk, Responsible Financial Officer, Deputy Clerk and Facilities and Maintenance Manager) and limits imposed for each individual staff member (FR 6.18 refers).</p> <p>Recommendation 4 - Council should note Regulation 20 (in part) which states that the annual audit letter received from the auditor must be considered by the authority</p> <p>Recommendation 5 – Council to ensure that the Public Notice for the Exercise of Public Rights remains able to be viewed on its website for the current year until the year-end internal audit is carried out after 31st March 2023 to enable the control tests to be ascertained and for the Internal Auditor to be able to answer in the affirmative to Assertion M of the Annual Internal Audit Report.</p> <p>Recommendation 6 - Council to review the publication provisions contained with the Accounts and Audit Regulations 2015.</p> <p>Recommendation 7 - Council to review the frequency of information that is to be uploaded to its website which should include but is not limited to: Invitations to Tender exceeding £5,000 (publish quarterly), Contracts awarded exceeding £5,000 for (publish quarterly); Details of all grants given (publish annually); Details of all land and building assets (publish annually)</p>
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DISS ANNUAL INTERNAL AUDIT – 2022 – 2023

	<p>The meeting was provided with an audit plan which provided members with a comprehensive proposal to address the recommendations contained within the report and as outlined above.</p> <p><i>Comment: Council is aware that in accordance with Proper Practices, it should minute the annual review of internal audit and any actions planned from the outcomes of the tests undertaken along with the narrative reports from the Internal Auditors. The annual internal audit report will inform the Council’s response to Assertions 2 and 6 in the annual governance statement. Council has also complied with recommended guidance which states that the internal audit reports should be made available and published to support and inform members considering the council’s approval of the Annual Governance Statements.</i></p> <p>In accordance with the Accounts and Audit Regulations 2015, the Council formally reviewed the scope and effectiveness of its internal audit arrangements at its meeting of 15th March 2023 having first reviewed the provisions within the internal audit plan at its meeting of 16th March 2022. Agreement was forthcoming that there were no amendments required to the internal audit plan which had been reviewed and that existing arrangements were appropriate for the council and that the audit plan properly took account of all of the risks facing the Council.</p> <p><i>Comment: Council has noted the provision of Regulation 5 of the Accounts and Audit Regulations 2105 (internal audit) which states that the authority is required to maintain an adequate and effective system of internal audit, taking into account public sector internal auditing standards or guidance.</i></p> <p>Following the review of the original audit plan, and having regard to the statutory requirements for internal audit in terms of size, scope and current financial arrangements, Mrs Waples was appointed to act as the Council’s independent internal auditor, for the period October 2022 until March 2023. A letter of engagement has been provided to the Council detailing the provision of audit services for the year 2022-2023 covering the annual internal audit.</p> <p><i>Comment: Council has understood that it should have a letter of engagement detailing roles and responsibilities for internal audit, audit planning and timing of visits, reporting requirements; access to information; period of engagement and remuneration.</i></p>
<p>12. External Audit Examination of: <ul style="list-style-type: none"> • Reporting of External Audit Report </p>	<p>The External Audit Report and Certificate for the year ending 31st March 2022 having been received by the Council in September 2022 was submitted to and noted by Full Council with formal adoption at the meeting of 9th November 2022. There were no</p>

DISS ANNUAL INTERNAL AUDIT – 2022 – 2023

<ul style="list-style-type: none"> • Publication of final certificate 	<p>matters which came to the attention of the external auditor that gave cause for concern that relevant legislation and regulatory requirements that have not been met.</p> <p><i>Comment: Council has noted Regulation 20 (in part) which states that the annual audit letter received from the auditor must be considered by the authority and published (including publication on the authority’s website) and to permit copies to be purchased.</i></p> <p>The Internal Auditor is able to verify that the external auditor report and certificate along with the conclusion of the external audit have been published on the Council’s website. Details as to how copies may be purchased have also been included.</p> <p><i>Comment: in order to comply with the Regulation 16 of the Accounts and Audit Regulations 2015, Council has demonstrated that it is aware that, as soon as it is reasonably practical after the conclusion of the audit, it should publish a statement saying that the audit has been concluded, giving the details of the public’s rights of inspection under section 25 of the 2014 Act (Local Audit and Accountability Act 2014) and saying where and when those rights may be exercised.</i></p>
<p>13. Year-End Accounting Procedures</p> <p>Examination of:</p> <ul style="list-style-type: none"> • Appropriate accounting procedures used • Bank Statements and Cash Book agree • Debtors and Creditors properly recorded 	<p>At the end of each financial year, the RFO has the responsibility for preparing the annual accounts for the Council and ensures that the overriding principle in the council’s final accounts reflecting goods and services that have been received (for payments) or provided (for income) by 31st March 2023 is accurately applied. The Council has not applied any de minimis level on year-end accruals.</p> <p>Accounts are produced on an income and expenditure basis. All were found to be in order. There is a full underlying financial trail from financial records to the accounts produced. Debtors and creditors have been properly recorded and the RFO has continued to ensure that the Council’s accounting software contains and records details on its assets and liabilities including the asset and investment register and other debts.</p> <p>Year-end balances agree with cash book and bank reconciliations:</p> <p>Debtors: £9,029.30 VAT Account: £35,118.70 Prepayments: £13,448.48 Trade Creditors: £779.50 Receipts in Advance: £10,293.75 Bank Accounts: £631,422.79</p> <p>Represented by: Total Reserves: £677,946.02.</p>

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	<p>The Internal Auditor confirms that having reviewed the year-end files, it is confirmed that the financial detail to be reported at Section 2 of the AGAR accurately reflects the detail in the accounting records maintained for the financial year. As the Council’s annual turnover exceeds £200,000 appropriate records were maintained throughout the year on an income and expenditure basis and that appropriate accounting arrangements were in place to account for debtors and creditors during the year and at the financial year-end.</p>
<p>14. Year-end Governance Procedures: Examination of:</p> <ul style="list-style-type: none"> • Period for the Exercise of Public Rights set in accordance with the Audit & Accounts Regulations of 2015 • Has the appropriate end of year Annual Governance and Accountability Return (AGAR) been completed? • Intermediate level review procedures • Where an authority certified itself exempt for the previous year, did it met the exemption criteria and correctly declared itself exempt? • Have the publication requirements been met in accordance with the Audit & Accounts Regulations of 2015. 	<p>Whilst members approved the dates for the notice of public rights and the publication of the unaudited AGAR at its meeting of 15th June 2022, the internal audit was unable to view the notice of the website to confirm the dates set and the minutes fail to provide clarity on same. The documentation shown to the internal auditor does however confirm that they were in accordance with those recommended by the external auditor for Summer 2022 and have been mistakenly removed from the website.</p> <p>Recommendation: for Council to positively demonstrate that it has provided for the exercise of elector’s rights and that the dates set are in accordance with the period specified within the Accounts and Audit Regulations 2015 it is advised to not only publish the dates set but to also record in the minutes the agreed dates. Evidence of the proper provision for the exercise of the public rights is usually by means of publication of the supplied form on the Council’s website and a minute reference at the meeting at which the RFO confirms the dates set.</p> <p>As the Council is a smaller authority with gross income and expenditure exceeding £25,000 but not exceeding £6.5million it will be required to complete Part 3 of the AGAR. The draft Accounting Statements from the accounting software were submitted for internal audit review and it was confirmed that these will be transposed onto Section 2 Accounting Statements of Part 3 of the AGAR to be presented to full Council for approval prior to submission to the External Auditors.</p> <p>It should be noted that given its level of income, the Council meets the requirement for an intermediate level review. Details of the additional submission requirements for those meeting this level of review can be found within the Detailed Instructions Update for the year ending 31st March 2023.</p> <p>As the Council was a smaller authority with gross income and expenditure exceeding £25,000 during the year 2021/2022, it was not able to certify itself as an exempt authority.</p>

DISS ANNUAL INTERNAL AUDIT – 2022 – 2023

	<p>The Internal Auditor is able to confirm that the Council has in the main complied with the requirements of the Accounts and Audit Regulations 2015 for smaller authorities with income and expenditure exceeding £25,000 and published the following for the year 2021/22 on a public website: <i>those in bold were not seen on the website for that year</i></p> <p>Annual Internal Audit Report of the AGAR Section 1 – Annual Governance Statement of the AGAR Section 2 – Accounting Statements of the AGAR Section 3 – The External Auditor Report and Certificate Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015. Notice of Conclusion of Audit Section 3 – External Auditor Report and Certificate Sections 1 and 2 of the AGAR as audited</p> <p>As stated within the interim audit report, Council has also noted best practice which states that the Annual Internal Audit Report (page 3 of the AGAR) should also be published. This is to avoid any potential confusion by local electors and interested parties.</p>
<p>15. Transparency Code. Examination of:</p> <ul style="list-style-type: none"> • Transparency code requirements 	<p>The Council is working towards ensuring compliancy with the minimum datasets that should be published as per the requirements as set out in the Local Government Transparency Code (2015), which provides that a larger parish/town council with a gross annual income and expenditure (whichever is the high) exceeding £200,000, must publish a number of documents relating to the current year. For Diss Town Council, the transparency code requirements include the publication of quarterly reporting of spending transactions valued over £500; quarterly reporting of invitation to tender for contracts over £5,000; quarterly publication of details of every transaction on a government procurement card; the annual reporting of organisational charts; annual reporting of details of remuneration and job title of certain senior employees whose salary is at least £50,000; annual reporting of all grants made to voluntary, community and social enterprise organisations and the annual reporting of the location of public land and assets.</p> <p><i>Comment: as per the recommendation made within the interim internal audit, Council should consider reviewing the frequency of information that is to be uploaded to its website which should include but is not limited to: Invitations to Tender exceeding £5,000 (publish quarterly), Contracts awarded exceeding £5,000 for (publish quarterly); Details of all grants given (publish annually); Details of all land and building assets (publish annually).</i></p>

DISS ANNUAL INTERNAL AUDIT – 2022 – 2023

<p>16. General Data Proteciton Regulations (GDPR) Examination of:</p> <ul style="list-style-type: none"> • ICO Registration • Model Publication Scheme • Compliancy with GDPR requirements 	<p>The Council is correctly registered with the Information Commissioner’s Office (ICO) as a Data Controller in accordance with the Data Protection Legislation.</p> <p>During the year under review, the Council’s Publication Scheme was reviewed thereby ensuring that the information held by the Council is up to date and that such a scheme has been published proactively and in accordance with the Freedom of Information Act 2000.</p> <p>Council has taken active steps to ensure compliancy with the GDPR requirements and has produced a GDPR Policy that provides clear responsibilities and obligations of Diss Town Council in respect of the collecting, using and protecting of personal information in accordance with the provisions of the GDPR. Appropriate Data Protection policies and procedures are in place along with the lawful basis for the processing of data covered by the regulations.</p> <p><i>Comment: see recommendation below relating to retention of documentation.</i></p>
<p>17. Responsibilities as a Trustee Examination of:</p> <ul style="list-style-type: none"> • Council’s role and responsibilities under Charity’s Acts • Submission of returns to Charity Commission 	<p>The Council acts as a sole trustee for the Diss Surveyor’s Allotment Charity (Charity Number 293613). The Council holds separate meetings to discuss matters covering the allocation and release of funds with accounts covering the Trust’s transactions and assets being held and filed in accordance with the trust’s documents. The accounts for the year ending 31st March 2022 were approved by the Trustees of the Charity at a meeting on 15th June 2022. The Charity Commission’s Register of Charities confirm that the annual update for 31st March 2022 was received by the Commission on 3rd August 2022 and that reporting requirements are currently up to date.</p>
<p>18. Additional comments. Examination of:</p> <ul style="list-style-type: none"> • Annual Meeting • Election of Chair and Vice-Chair and signing of Declaration of Acceptance of Office • Register of Interests • Code of Conduct • Review of Terms of Reference for Standing Committees • Minutes • Openness of Local Government Bodies Regulations 2014 • Policies • Accessibility for Websites and Mobile 	<p>Council held its Annual Meeting of the Parish Council on 18th May 2022 at which the Mayor and Council Leader for the coming year were elected as the first items on the agenda, in accordance with legislation.</p> <p>In accordance with section 83(4) of the 1972 Act, Council has ensured that all Councillors, on being elected to office, including that of Mayor and Deputy-Mayor have signed a declaration of acceptance of office in the presence of another councillor or the clerk.</p> <p>Evidence was seen on the Council’s website of a link to the Register of Interests for all serving members of the Council.</p> <p>At its meeting of 16th March 2022, Council resolved to adopt the Model Councillor Code of Conduct 2020 as produced by the Local Government Association (LGA) for the purposes of discharging its duty to promote and maintain high standards of conduct</p>

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<p>Applications</p> <ul style="list-style-type: none"> • Cookie and Disclaimer Notices on Websites • Use of secure email 	<p>within its area. Council has also noted guidance that the Code, once adopted should be published on the Council’s website.</p> <p><i>Comment: during the coming year, Council might wish to consider the work that is being taken across the sector to combat bullying, harassment and intimidation with the sector and consider the commitment being undertaken to demonstrate positive changes which are being used to support civil and respectful conduct. Council might wish to consider the adoption of the Civility and Respect Pledge.</i></p> <p>Council reviewed the terms of reference for its standing committees along with membership at the Annual Council Meeting of 18th May 2022.</p> <p>In accordance with the Local Government Act 1972 Schedule 12 para 41 (1), Council is aware that the loose-leaf minutes and associated documents of the council should be initialled and signed by the person chairing the meeting at the time of signature which ensures their lawful providence. During the year under review, at each meeting the Council has approved the minutes and given further approval for the minutes to be so signed.</p> <p>The Openness of Local Government Bodies Regulations 2014 were enacted on 5th August and came into force on 6th August 2014. These regulations allow for the filming and recording of Council meetings (and other specified public bodies) and provide for access to records (e.g. of decisions made by officers).</p> <p><i>Comment: Council has reviewed the provisions of the 2014 Regulations to ensure that, by publishing a range of information online, it is compliant with the provisions of the 2014 Act.</i></p> <p>Upon a review of the suite of policies as listed on the website, it is noted that Council does not appear to have adopted policies that deal with the effective management of its records thereby demonstrating that it has acted in compliance with its legal and regulatory obligations. Any such policy or policies relating to record management should also include a review of council documentation on an annual basis.</p> <p>Recommendation: Council should consider the adoption of a Document and Data Retention Policy to cover all records and documentation, whether analogue or digital, retained in hard copy or electronic form to allow the elimination of paper and electronic records that are no longer necessary and will not impede on the Council’s ability to meet its statutory functions and provisions of services.</p>
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	<p>The Regulations of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018 was enacted on 23rd September 2018. The regulations aim to ensure public sector websites and mobile apps are accessible to all users, especially those with disabilities. The Accessibility Statement should detail how information will be produced on a website and how to gain access to content that is readily accessible to view. Council has a website accessibility statement on its website detailing the technical information of the website along with the methods used for testing the website; the steps being taken to improve accessibility and how the site is being improved to ensure that content meets the WCAG 2.1 Standard under Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018.</p> <p>The rules on cookies are covered by the Privacy and Electronic Communications Regulations 2003 (PECR). PECR also covers the use of similar technologies for storing or accessing information, such as ‘Flash cookies’ and device fingerprinting. The ICO is responsible for enforcing these rules and recommends that organisations have clear and comprehensive information about the way they use cookies, and ensure that for any cookie not strictly necessary for their website, they give you an appropriate means of consenting to that cookie being set on your device.</p> <p>Recommendation: Council should undertake a cookie audit to ascertain whether its website uses cookies and if in use, provide informaton to users of its webste about cookies is such a way that the user will see it when they first visit the site. Detailed information should also be included about cookies in a cookie policy accessed through a link within the consent mechansim and at the top o botom of the website.</p> <p>Council has a GOV.UK domain for its council website which also supports a secure and digitally managed email system. Council is aware of the importance of ensuring that it uses a secure e-mail system with a gov.uk address thereby identifying that it has local government status and demonstrating authenticity when building trust and credibility with the public. Council has also adhered to the guidance contain within proper practices which recommends that a GOV.UK domain name be used to support council’s official email accounts for officers and councillors.</p> <p><i>Comment: for the purposes of user management, it is recommended that the Council should ensure that the Proper Officer has the ability to add and remove member and staff email accounts.</i></p>
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DISS ANNUAL INTERNAL AUDIT – 2022 – 2023

<p>19. Summary</p>	<p>The Internal Auditor offers her appreciation for the assistance given by the Responsible Financial Officer and her staff in completing this audit.</p> <p>It is reconfirmed that overall Council has demonstrated effective governance arrangements and can show evidence of strong governance and good financial practice. The internal audit review, undertaken on the documentation provided during both visits to the Council's Offices, has provided evidence of the overall adequacy of the financial arrangements in place within the council.</p> <p>The examination of the year-end accounts and supporting documentation has further confirmed that the Responsible Financial Officer has satisfactorily undertaken the administration of the Council's financial affairs and produced satisfactory financial management information to enable the Council to make well-informed decisions.</p> <p>Recommendations made are to enhance the systems in place as opposed to detract from the positive assurance that can be given as to the manner in which the Council's finances are managed.</p> <p><i>For further information and for the year effective 1st April 2023 please refer to Governance and Accountability for Smaller Authorities in England - A Practitioners' Guide to Proper Practices to be applied in the preparation of statutory annual accounts and governance statements - March 2023.</i></p>
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Date of Internal Audit Visit: 11.10.2022 & 09.05.2023

Date of Year-end Internal Audit Report: 14.05.23

**Victoria S Waples BA(Hons), CiLCA, PSLCC
Stoneleigh Lodge
37 Queenscliffe Road
Ipswich
IP2 9AS**

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

Item 11

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
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"> 1. Identify the up to date carbon footprint of the council. 2. Determine the energy efficiency of council owned buildings. 3. Assess alternative environmentally friendly energy solutions in decrease impact of carbon footprint 4. Consider whether improvements to the site / facilities would result in increased hires from existing users or new bookings. 	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 & bookings / revenue increase</p>	<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.</p>

DIGNITY AT WORK POLICY - THIS DOCUMENT SUPERSEDES THE HARRASSMENT AND BULLYING POLICY.

[Council Diss Town Council] believes that civility and respect are important in the working environment, and expect all councillors, officers and the public to be polite and courteous when working for, and with the council and to comply with this policy.

Purpose

[This Council] is committed to creating a working environment where all council employees, councillors, contractors and others who come into contact with us in the course of our work, are treated with dignity, respect and courtesy. We aim to create a workplace where there is zero tolerance for harassment and bullyingbullying.

[Optional – for Councils who have committed to the pledge] In support of this objective, **[Diss Town Council]** has signed up to the Civility Pledge, as a commitment to civility and respect in our work, and politeness and courtesy in behaviour, speech, and in the written word. Further information about the Civility and Respect Pledge is available [NALC](#) & [SLCC](#)

We recognise that there is a continuum where unaddressed issues have the potential to escalate and become larger, more complex issues and this policy sets out how concerns will be managed however the emphasis of this policy is on resolution and mediation where appropriate, rather than an adversarial process.

This document:

- explains how we will respond to complaints of bullying or harassment;
- ensures that we respond sensitively and promptly; and,
- supports our employees in ensuring their behaviour does not amount to bullying and/or harassment by giving examples.

Scope

This policy covers bullying and harassment of and by clerks/chief officersclerks, officers and all employees engaged to work at **[Diss Town Council]**. Should agency staff, or contractors have a complaint connected to their engagement with **[the Council]** this should be raised to their nominated contact, manager, or the Chair of the Clerkouncil, in the first instance. Should the complaint be about the chair of the councilClerk the complaint should be raised to the Council Leaderdeputy chair / council's personnel / staffing committee Chair of the Executive Committee.

Agency staff, or contractors are equally expected to treat council colleagues, and other representatives and stakeholders with dignity and respect, and the council may terminate the contract, without notice, where there are suspicions of harassment or bullying.

Complaints about other employment matters will be managed under the council's grievance policy.

It is noted that the management of a situation may differ depending on who the allegations relate to (e.g.e.g., employees, contractor, councillor), however, the council will take appropriate action if any of its employees are bullied or harassed by employees, councillors, members of the public, suppliers or contractors.

The position on bullying and intimidation and harassment

All staff and council representatives are entitled to dignity, respect and courtesy within the workplace and to not experience any form of discrimination. [This Council] will not tolerate bullying, intimidation or harassment in our workplace or at work-related events outside of the workplace, whether the conduct is a one-off act or repeated course of conduct, and whether harm is intended or not. Neither will we tolerate retaliation against, or victimisation of, any person involved in bringing a complaint of harassment or bullying. You should also be aware that, if you have bullied or harassed someone (e.g.e.g., physical violence, harassment), in some circumstances the treatment may amount to ~~a crime punishable by a fine or imprisonment~~ civil offence and a criminal offence.

We expect all representatives of the council to treat each other with respect and uphold the values of the code of conduct, [civility and respect pledge], equality opportunities policy, and all other policies and procedures set by the Council.

We expect you to demonstrate respect by listening and paying attention to others, having consideration for other people's feelings, following protocols and rules, showing appreciation and thanks, and being kind.

Allegations of bullying and harassment will be treated seriously. Such behaviour constitutes discrimination and is unlawful. Investigations will be carried out promptly, sensitively and, as far as possible, confidentially. See the grievance policy for further details regarding the process. Employees and others who make allegations of bullying or harassment in good faith will not be treated less favourably as a result.

False accusations of harassment or bullying can have a serious effect on innocent individuals. Staff and others have a responsibility not to make false allegations. While we will assume that all complaints of bullying and harassment are made in good faith, in the event that allegations are found to be malicious or vexatious the person raising the complaint may be subject to action under the council's disciplinary procedure.

What Type of Treatment amounts to Bullying or Harassment?

'Bullying' or 'harassment' are phrases that apply to treatment from one person (or a group of people) to another that is unwanted and that has the effect of violating that person's dignity or creating an intimidating, hostile, degrading, humiliating, or offensive environment for that person. It is indicative of a lack of respect for the person harassed, undermines the employee's position and may have a negative impact upon health, job performance and sense of personal welfare and security.

Examples of bullying and harassment include:

- Physical conduct ranging ~~from~~ from the invasion of personal space, unwelcome touching to serious assault
- Unwelcome sexual advances
- The offer of rewards for going along with sexual advances ~~e.g.e.g.~~, promotion, access to training
- Threats for rejecting sexual advances
- Demeaning comments about a person's appearance
- Verbal abuse or offensive comments, including jokes or pranks related to age, disability, gender re-assignment, marriage, civil partnership, pregnancy, maternity, race, religion, belief, sex or sexual orientation
- Unwanted nicknames, especially related to a person's age, disability, gender re-assignment, marriage, civil partnership, pregnancy, maternity, race, religion, belief, sex or sexual orientation
- Spreading malicious rumours or insulting someone
- Lewd or suggestive comments or gestures or the use of obscene gestures
- Pressure to become involved in anti-social or unlawful behaviour
- Deliberate exclusion from conversations, work activities or social activities.
- Withholding information a person needs in order to do their job
- Practical jokes, initiation ceremonies, repeated remarks in reference to personal traits or appearance or inappropriate birthday rituals causing physical or psychological distress
- Physical abuse such as hitting, pushing or jostling
- Open aggression, threats and/or shouting
- Rifling through, hiding or damaging personal property
- Display of pictures or objects with sexual or racial overtones, even if not directed at any particular person
- Deliberately blocking leave without a valid reason
- Isolation or non-cooperation at work
- ~~—~~ Subjecting a person to humiliation or ridicule, belittling their efforts, their professional status or performance, whether directly and / or in front of others
- The use of obscene gestures
- preventing individuals progressing by deliberately blocking promotion or training applications without a valid reason.
- unfair allocation of work and responsibilities
- behaviour which makes direct or indirect reference to disability or impairment, and which causes discomfort, patronises, insults or offends people with a physical, sensory or mental disability
- intrusion by pestering, spying, following, stalking etc
- deliberately setting objectives with unreasonable deadlines or changing objectives unfairly
- Unfair treatment
- Abusing a position of power

Bullying and harassment can occur through verbal and face to face ~~interactions,~~ but interactions but can also take place through sharing inappropriate or offensive content in writing or via email and other electronic communications and social media.

It is important to recognise that conduct which one person may find acceptable, another may find totally unacceptable and behaviour could be harassment when the person had no intention to offend. We all have the right to determine what offends us. Some behaviour will be clear to any reasonable person that it is likely to offend – for example sexual touching. Other examples may be less ~~clear, clear;~~ however, you should be aware that harassment will occur if behaviour continues after the recipient has advised you that the behaviour is unacceptable to them.

Harassment can also occur where the unwanted behaviour relates to a perceived characteristic ~~such~~ (such as offensive jokes or comments based on the assumption someone is gay, even if they are not) or due to their association with someone else (such as harassment related to their partner having a disability for example). **See the council's equality and diversity Policy.**

All employees must, therefore, treat their colleagues with respect and appropriate sensitivity and should feel able to challenge behaviour that they find offensive even if it is not directed at them.

It is important to recognise that bullying does not include appropriate criticism of an employee's behaviour or effective, robust performance management. Constructive and fair feedback about your behaviour or performance from your manager or colleagues/Councillors is not bullying. It is part of normal employment and management ~~routines, and~~ routines and should not be interpreted as anything different.

Victimisation

Victimisation is subjecting a person to a detriment because they have, in good faith, complained (whether formally or otherwise) that someone has been bullying or harassing them or someone else, or supported someone to make a complaint or given evidence in relation to a complaint. This would include isolating someone because they have made a complaint or giving them a heavier or more difficult workload.

Provided that you act in good faith, ~~i.e.~~, you genuinely believe that what you are saying is true, you have a right not to be victimised for making a complaint or doing anything in relation to a complaint of bullying or harassment and the council will take appropriate action to deal with any alleged victimisation, which may include disciplinary action against anyone found to have victimised you.

Making a complaint that you know to be untrue, or giving evidence that you know to be untrue, may lead to disciplinary action being taken against you.

Reporting Concerns

What you should do if you feel you are being bullied or harassed by a member of the public or supplier (as opposed to a colleague)

If you are being bullied or harassed by someone with whom you come into contact at work, please raise this with your ~~nominated line~~ manager in the first instance or, with the clerk/or ~~a councillor~~ Chair of the Executive Committee. Any such report will be taken seriously, ~~the Town Clerk will take whatever action is deemed necessary following a thorough investigation (taking no more than two weeks) including reporting the matter to the police if considered appropriate, referring it to Council or writing to the member of the public. If necessary, advice will be sought from an external body before appropriate action is taken. and we will decide how best to deal with the situation, in consultation with you.~~

What you should do if you feel you are being bullied or harassed by a councillor: If you are being bullied or harassed by a councillor, please raise this with the clerk/~~chief officer~~ Council Leader or the ~~C~~chair of the ~~council~~ Executive Committee in the first instance. They will then decide how best to deal with the situation, in consultation with you. There are two possible avenues for you, informal or formal. The Informal Resolution is described below. Formal concerns regarding potential breaches of the Councillors Code of Conduct must be investigated by the Monitoring Officer.

The council will consider reasonable measures to protect your health and safety. Such measures may include a temporary change in duties or change of work location, not attending meetings with the person about whom the complaint has been made etc.

What you should do if you witness an incident you believe to be harassment or bullying: If you witness such behaviour you should report the incident in confidence to ~~the clerk/chief officer or your line manager/councillor/~~ the clerk or the Chair of the Executive Committee. Such reports will be taken seriously and will be treated in strict confidence as far as it is possible to do so.

What you should do if you are being bullied or harassed by another member of staff: If the employee considers that they may have been subjected to conduct amounting to a criminal offence (such as sexual assault), the Town Clerk (or if the employee's issue is with the Town Clerk, the Council Leader) will arrange for the employee to be assisted to make a formal complaint to the police or to provide the employee with any other assistance that they may require. Compassionate leave may be granted at the discretion of the Council.

It is helpful to make a note of the time, place and nature of any specific incidents and attempt to discuss them. This will provide useful information in following these procedures.

If you are being bullied or harassed by a colleague or contractor, there are two possible avenues for you, informal or formal. These are described below:-

Informal Resolution

If you are being bullied or harassed, you may be able to resolve the situation yourself by explaining clearly to the perpetrator(s) that their behaviour is unacceptable, contrary to the council's policy and must stop. Alternatively, you may wish to ask the clerk/~~chief officer~~, your ~~nominated-line~~ manager or a colleague to put this on your behalf or to be with you when confronting the perpetrator(s).

If the above approach does not work or if you do not want to try to resolve the situation in this way, or if you are being bullied by your own ~~nominated-line~~ manager, you should raise the issue with the ~~clerk or~~ chair of the ~~council~~Executive Committee. (If your concern relates to the ~~chair~~clerk, you should raise it with the chair of the ~~personnel~~Executive Committee/~~staffing committee~~Council Leader).

The chair (or another appropriate person) will discuss with you the option of trying to resolve the situation informally by telling the alleged perpetrator, without prejudicing the matter, that:

- there has been a complaint that their behaviour is having an adverse effect on a member of the council staff
- such behaviour is contrary to our policy
- for employees, the continuation of such behaviour could amount to a serious disciplinary offence

It may be possible for this conversation to take place with the alleged perpetrator without revealing your name, if this is what you want. The person dealing with it will also stress that the conversation is confidential.

In certain circumstances we may be able to involve a neutral third party (a mediator) to facilitate a resolution of the problem. The chair (or another appropriate person) will discuss this with you if it is appropriate.

If your complaint is resolved informally, the alleged perpetrator(s) will not usually be subject to disciplinary sanctions. However, in exceptional circumstances (such as extremely serious allegation or in cases where a problem has happened before) we may decide to investigate further and take more formal action notwithstanding that you raised the matter informally. We will consult with you before taking this step.

Raising a formal complaint

If informal resolution is unsuccessful or inappropriate ~~and at any time, whether or not informal steps have been taken, an employee who feels that they or others have been bullied or harassed in a way that breaches this policy can raise the matter with the Clerk (or if the employee's issue is with the Clerk, the Deputy Town Clerk), either verbally or in writing. The Clerk/Deputy shall form a Grievance & Harassment Panel from members of the Executive who will have no prior knowledge of the case. If the matter relates to a staff member and if the matter is serious enough, that staff member may be suspended on full pay pending the outcome of the investigation. , you can make a formal complaint about bullying and harassment through the council's grievance procedure. You should raise your complaint to the clerk/chief officer or the chair of the council.~~ A formal complaint may ultimately lead to disciplinary action against the perpetrator(s) where they are employed.

The clerk/~~chief officer or the chair of the council~~ deputy clerk will ~~appoint someone to~~ investigate your ~~case~~ complaint as soon as possible, to establish whether there is a need to take disciplinary action. The Clerk/Deputy will inform the person(s) against whom the allegation is made of the nature of the details and that the matter is being investigated formally. Investigations will be carried out with sensitivity and with due respect for the rights of both parties. ~~in line with the grievance policy.~~

You will need to co-operate with the investigation and provide the following details (if not already provided):

- The name of the alleged perpetrator(s),
- The nature of the harassment or bullying,
- The dates and times the harassment or bullying occurred,
- The names of any witnesses and
- Any action taken by you to resolve the matter informally.

The alleged perpetrator(s) would normally need to be told your name and the details of your case ~~grievance~~ in order for the issue to be investigated properly. However, we will carry out the investigation as confidentially and sensitively as possible. Where you and the alleged perpetrator(s) work in proximity to each other, we will consider whether it is appropriate to make temporary adjustments to working arrangements whilst the matter is being investigated.

Where your complaint case relates to potential breaches of the Councillors Code of Conduct, these will need to be investigated by the Monitoring Officer. The council will consider any adjustments to support you in your work and to manage the relationship with the councillor the allegations relate to, while the investigation proceeds.

Investigations will be carried out promptly (without unreasonable delay), sensitively and, as far as possible, confidentially. When carrying out any investigations, we will ensure that individuals' personal data is handled in accordance with the data protection policy.

The council will consider how to protect your health and wellbeing whilst the investigation is taking place and discuss this with you. Depending on the nature of the allegations, the Investigator may want to meet with you to understand better your compliant case (see the grievance policy for further information, and details of your right to be accompanied).

The investigation will focus on the facts of the case. Notes will be kept of all stages of the investigation and those interviewed will receive notes of the interview to agree. Parties will not be required to repeat distressing or embarrassing details any more than is necessary.

Wherever possible investigations will be completed within two weeks of the complaint being made. However, where there are good reasons, e.g., the need for further investigation or the lack of availability of witnesses or companions, each party can request that the other agrees to an extension of the permitted timescale.

The importance of confidentiality will be stressed to all those interviewed, and everyone will be strictly required not to discuss the case with colleagues or friends. Breach of confidentiality may give rise to disciplinary action.

The Council also reserves the right to seek assistance from external facilitators at any stage, in the interest of seeking a satisfactory outcome for all concerned.

After the investigation, a panel will meet with you to consider the complaint and the findings of the investigation in accordance with the grievance procedure. At the meeting you may be accompanied by a fellow worker or a trade union official.

Following the conclusion of the hearing the panel will write to you to inform you of the decision and to notify you of your right to appeal if you are dissatisfied with the outcome. You should put your appeal in writing within five working days, explaining the reasons why you are dissatisfied with the decision. Your appeal will be heard under the appeal process that is described in the grievance procedure.

The use of the Disciplinary Procedure

If at any stage from the point at which a complaint is raised, we believe there is a case to answer and a disciplinary offence might have been committed, we will instigate our disciplinary procedure. We will keep you informed of the outcome.

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

GUIDANCE FOR USING THE DIGNITY AT WORK POLICY

This is an example of an employment policy designed for a council adhering to statutory minimum requirements and does not constitute legal advice. As with all policies it should be consistent with your terms and conditions of employment.

This guidance is provided to support understanding of the policy, and its application, as well as where local adaptations may be required. The guidance is not part of the policy and should be removed from the policy adopted and shared with council employees.

The Dignity at Work Policy will replace a previous 'Bullying and Harassment' Policy, to create a policy that is focussed on encompassing behaviours beyond simply bullying and harassment, and zero tolerance with the aim of dealing with concerns before they escalate. It is important that any commitment made in the policy is applied in practice.

Wording has been suggested to demonstrate a council's commitment to promoting dignity and respect where they have signed up to the NALC, SLCC and OVW Civility and Respect Pledge. Councils that have not signed up to this are requested to consider making this pledge which is based on basic behaviours and expectations of all council representatives to create workplaces that allow people to maintain their dignity at all times. If your council has not agreed to the pledge this wording should be removed.

The policy is drafted with consideration of employment language and terminology that is reflective of a modern working environment, setting a tone that is engaging, collaborative and inclusive. A council may want to update references where relevant to reflect local terminology and structure, ~~however~~ however, should be considerate of equality, diversity and inclusion.

The examples of bullying and harassment are just that – examples. This should not be considered an exhaustive list.

Notes:

Protected Characteristics

A 'protected characteristic' is defined in the Equality Act 2010 as age, disability, sex, gender reassignment, pregnancy and maternity, race, sexual orientation, religion or belief, and marriage and civil partnership. It is unlawful to discriminate against an individual because of any of the protected characteristics.

Discrimination includes treating people differently because of a protected characteristic. Employees can complain of harassment even if the behaviour in question is not directed at them. This is because the complainant does not actually need to possess the relevant protected characteristic. An employee can complain of unlawful harassment if they are related someone with a protected characteristic, or because a colleague believes they have a protected characteristic.

Examples of harassment related to a protected characteristic could include;

- Making assumptions about someone's ability due to their ~~age, or age or~~ denying development opportunities to someone based on their age. This could also include assumptions about their lifestyle or making inappropriate jokes related to age.
- Making fun or mimicking impairments related to a health ~~condition, or condition or~~ using inappropriate language about disabilities. Constantly selecting social activities that make it impossible for a colleague with a **disability** to participate in.
- Refusing to treat a person as their new gender, or disclosing information about their gender identity could be harassment on the grounds of **gender reassignment**.
- **Pregnancy/Maternity** harassment could include refusing opportunities due to pregnancy or maternity leave, or inappropriate touching and invasion of personal space such as unwanted touching of a pregnant ~~person's~~ **person's** stomach.
- Harassment based on **race** could include derogatory nicknames, or stereotyping based on ethnicity. It could include racist comments or jokes, or assumptions about someone's lifestyle based on their ethnicity.
- **Gender** harassment could include not considering people for a job based on gender stereotyping roles, or implementing practices that disadvantage one gender over another. Rude, explicit jokes, even if not directed at an individual, or comments on individuals dress or appearance.
- Regularly arranging team meals over periods of fasting or religious occasions or failing to adjust a dress code to accommodate religious dress could be examples of harassment based on **religion/belief**.
- Excluding same sex partners from social events could be both **sexual orientation** and **marriage/civil partnership** discrimination, as could not offering the same work-related benefits.

A person does not need to be employed or have 2 years qualifying service to make a discrimination claim at a tribunal.

- Job applicants who believe they have not been appointed because of a 'protected characteristic' can make a claim.

- New or established employees who are ~~dismissed, or~~ dismissed or treated unreasonably because of a health condition can make a discrimination claim.
- An employee subjected to harassment can make a discrimination claim at a tribunal.
- An employee asked to retire can make a discrimination claim at a ~~tribunal~~ tribunal.

Legal risks

Successful unfair dismissal claims are limited to a compensation cap, whereas those for unlawful discrimination have no cap.

A positive employment culture, and swift action if conduct falls beneath acceptable standards will help mitigate the risks. An unhealthy culture will make it difficult to defend claims.

The time to defend and the cost of defending tribunal claims can be significant, irrespective of the outcome.-

Culture and behaviour

We work in eclectic communities and working environments, and a positive culture within the council enables employees with different backgrounds and beliefs to share ideas and shape how the council achieves its objectives for their community.

It is important to recognise that different individuals may find different behaviours bullying or harassing so while there is not always intent to offend or cause harm, that does not mean that the effect of the behaviour has not caused harm or offence.

It can take people a period of time to decide to raise their concerns, as they worry about consequences (perhaps from peers by complaining about a colleague who is popular, or they fear victimisation from the perpetrator or others). The council should consider whether there are opportunities (such as 121s to offer opportunity to reflect on relationships/morale) to identify issues earlier and address negative behaviours. Individuals can often mention concerns they are experiencing but not want to take it further. The council should remind the complainant that it has a zero tolerance to bullying and harassment and remind them of the policy in place to address concerns. If the allegations mentioned are significant, the council may want to suggest that it will need to investigate further, even if a 'grievance' is not raised, so as to ensure that any concerns and risks are managed, and the council is meeting its responsibilities and duty of care as an employer.

Whilst both staff and councillors jointly determine the working culture, councillors are key in demonstrating what is and isn't acceptable behaviour. This is apparent from how councillors behave with each other in council meetings and also in how standards of behaviour are applied through the use of informal discussion and formal policies.

Scope

All council representatives are expected to uphold the values of the Dignity at Work ~~Policy,~~ Policy; ~~however~~ however, this policy sets out how allegations from employees will be managed. As indicated

in the policy, concerns from a contractor, agency worker etc. should be raised to the identified person, and an appropriate approach will be considered based on the situation and relationship of the complainant with the council.

Likewise, concerns raised about the behaviour of a contractor or agency worker would not generally be managed via the full process (such as the disciplinary process) but appropriate action would be considered based on the situation. To treat people (such as contractors, or a casual worker) engaged by the council the same as an employee could blur the status of the employment relationship, so consider seeking professional advice if needed.

Managers

Recognising that councils are of varying sizes, where the term manager/nominated manager is used it is recognised this could be the clerk/chief officer, another employee of the council, or a councillor depending on the situation. It is good practice to have a clearly identified person who is the responsible 'line manager' or equivalent contact for an employee so that there is clarity on how the employee should report concerns to, who they notify if they are sick or to request leave etc. More often for council employees this may be the clerk/chief officer, and for the clerk/chief officer this could be the chair/deputy Chair, or possibly chair of a staffing/personnel committee.

Bullying and harassment & performance management

The policy sets out that bullying and harassment does not include appropriate criticism of an employee's behaviour or effective, robust performance management. It is not uncommon for an employee, when receiving critical feedback, to claim that this is bullying and/or harassing. It is the role of the nominated manager to provide effective and constructive feedback to encourage performance at the required standard.

Even when the feedback is not positive it should be fair, communicated in a professional and reasonable manner and shared with the objective of aiding understanding and achieving an improvement to overcome the shortfalls. There is no absolute definition of when the feedback may not be appropriate. Often it will be for the person/panel hearing the dignity at work complaint/grievance to determine whether the performance management has upheld the standards expected in terms of respect and civility and any feedback has been shared in a fair and professional way.

Responsibilities

All staff and representatives of the council are responsible for their own behaviour in the workplace and for taking steps to revise unacceptable behaviour and appropriately challenge that of others.

Leaders – councillors, clerks, chief officers, managers - are responsible for ensuring that these standards of treating people with civility, respect and courtesy are upheld, both through their own example, and by communicating and promoting these expectations to all employees. They are also responsible for ensuring that concerns raised are treated seriously and addressed in line with this policy in a timely manner.

During the investigation

Employers have a duty of care to provide a safe place of work. If a complaint is made, discuss how to manage working relationships whilst the allegation is being investigated and until the outcome is disclosed. This is as much for the protection of the alleged perpetrator as for the aggrieved.

Consider whether a neutral person should be offered as a 'listening ear' for both parties in the investigation. This could be a councillor or nominated manager who is not involved in the investigation or allegations and can be a point of check in as raising, or being subject to allegations can be stressful.

Offer other support that may be appropriate to the situation such as signposting to support groups, time off for counselling etc. If you have suspended a staff member, your duty of care continues and it is important to consider their wellbeing and mental health.

Ensure that you communicate regularly with both parties.

The investigation and any subsequent hearing should be completed in accordance with the grievance policy which sets out a process for dealing with concerns. You should ensure that the grievance policy adopted adheres to any local policies and procedures, with consideration of any timescales and escalation routes in your locally adopted policy.

Confidentiality

It may be possible for concerns to be raised with the perpetrator without disclosing the name of the complainant however in a small council it is likely that it will be clear that the accused will know where the accusation has come from. The council representative (clerk/chief officer/councillor) speaking to the alleged perpetrator must be clear that the discussion is confidential and the individual would be at risk of formal disciplinary action if there is any sort of victimisation or retaliation for the individual raising their concern.

During any formal investigation it may be necessary to disclose the nature of the allegations and where they came from to ensure a fair and balanced investigation and process. This should be discussed with the person raising the concerns to understand any issues and how they may be mitigated. In some ~~situations~~situations, it may be appropriate to provide anonymised witness statements however this would be a last ~~resort, and~~resort and could compromise the fairness of the process. Where there is a genuine fear of consequences and this may need to be considered, it is recommended that professional advice is sought. For the same reason it can be difficult for a council to consider an anonymous complaint, however if the concerns are significant and compromise the council in their duty of care to employees, then consideration of how the deal with the matter may be required.

Victimisation

All employees have the right to raise genuine concerns without the fear of reprisals. If the aggrieved (or a witness) is treated differently / less favourably because they have raised a complaint, then this is victimisation. This would include isolating someone because they have made a complaint, ~~cancelling~~cancelled a planned training ~~event, or~~event or giving them a heavier or more difficult workload. Victimisation can lead to a claim to an employment tribunal.

False allegations

If an employee makes an allegation that they know to be untrue, or gives evidence that they know to be untrue, the council should consider the matter under the disciplinary procedure. Such an allegation would be potentially ~~be~~ gross misconduct.

Complaints against Councillors

Following the Ledbury case, the law is clear that any formal complaint about a councillor regarding a breach of the code of conduct must be referred to the Monitoring Officer for investigation (either by the complainant, or the Council with agreement of the complainant). During the investigation, it is critical to ensure that where an employee of the council has made the complaint, that the council agrees reasonable measures with the employee to protect their health and safety. Such measures may include a temporary change in duties, change of work location, not attending meetings with the person about whom the complaint has been made etc.

Careful consideration is required where a grievance is raised against the council as a whole due to lack of support related to councillor behaviours. The specific allegations will need to be considered to determine whether the allegations can be addressed by the ~~council, or council or~~ require exploration of the ~~councillors~~councillor's behaviour in order to respond, in which case the Monitoring Officer may be required to investigate the alleged behaviours of a/any councillors where this may relate to the code of conduct.

It is a matter of fact whether the complaint is against the council and can therefore be dealt with by the council's grievance procedure or against a councillor and can only be dealt with by the Monitoring Officer.

**Document Retention and Disposal Policy
Adopted June 2023**

1. Introduction

- 1.1 Diss Town Council acquires a vast amount of information and data as part of its daily operations. This includes internally generated data as well as information obtained from individuals and external organisations.
- 1.2 The records created and maintained by the Town Council are an asset and require protective measures. Well-managed records serve as reliable evidence of the Council's transactions and are essential for demonstrating transparency and accountability.
- 1.3 Documents can exist in either physical paper form or electronic formats. For the purposes of this policy, the terms "document" and "record" encompass both hard copies and electronic records.
- 1.4 It is crucial to retain documents for an appropriate period. Premature destruction of documents could lead to prosecution for non-compliance with legislation, operational difficulties, reputational damage, and challenges in defending claims against the Town Council.
- 1.5 Conversely, the Town Council should not retain documents longer than necessary. Timely disposal is necessary to comply with the Data Protection Act 2018 and ensure that personal information is not retained longer than required. This will also optimise the utilization of limited storage space.

2. Scope and Objectives of the Policy

- 2.1 The purpose of this document is to establish a practical framework for determining the appropriate course of action for different types of documents, namely:
 - Retention, including the designated time period for which they should be kept.
 - Disposal, specifying the method for discarding them.
- 2.2 Some records do not require retention at all, and can be routinely destroyed as part of regular business practices. This typically applies to duplicated information, unimportant data or items with short-term value. Examples of unimportant records include: -
 - Catalogues and trade journals.
 - Non-acceptance of invitations.
 - Insignificant email messages unrelated to Council business.
 - Requests for information such as maps, plans or advertising material.
 - Outdated distribution lists.
- 2.3 Duplicated and outdated materials such as stationery, manuals, drafts and forms. Copies of agenda's, minutes, annual reports be disposed of.
- 2.4 Records should not be destroyed if the information they contain serves as evidence to substantiate past events.

3. Roles and Responsibilities for Document Retention and Disposal

- 3.1 It is the responsibility of councils to make decisions regarding the retention or disposal of documents. Regular documentation reviews, conducted at least annually, are necessary to identify and dispose of any unnecessary records being retained.
- 3.2 Councils should ensure that all employees are knowledgeable about the schedule for retaining and disposing of documents.

4. Document Retention Protocol

- 4.1 Councils should have in place an adequate system for documenting the activities of their service. This system should consider the legislative and regulatory environments in which they work.
- 4.2 The records of each activity must be comprehensive and accurate enough to enable employees and their successors to take appropriate actions within the scope of their responsibilities. These records serve the following purposes: -
 - Facilitate audits or examinations of the council's operations by authorised parties.
 - Safeguard the legal and other rights of the council, its clients, and individuals affected by its actions.
 - Ensure the authenticity of the records, establishing their credibility and authority as a source of evidence.
- 4.3 To facilitate these objectives, the following principles should be adopted:
 - Records created and maintained should be organized with a record-keeping system that allows for swift and convenient retrieval of information.
 - Documents that are no longer required for operational purposes but still need to be retained should be stored in the strong room at the Town Council.
- 4.4 The retention schedules in Appendix A: titled "List of Documents for Retention or Disposal," provide a guidance on the recommended minimum retention periods for specific documents and record categories. These schedules have been developed based on recommended best practices from the Public Records Office, the Records management Society of Great Britain, and in compliance with relevant legislation.
- 4.5 Whenever there is a potential for litigation, records and information that may be involved should not be modified or disposed of until the threat of litigation has been resolved.

5. Document Disposal Protocol

- 5.2 Documents should only be disposed of after a thorough review that considers the following: -
 - Is retention required to comply with statutory or other regulatory requirements?
 - Is retention necessary to meet the operational needs of the service?
 - Is retention necessary to provide evidence in the case of dispute?
 - Is retention necessary due to the document's historic interest or intrinsic value?
- 5.3 When documents are scheduled for disposal the method of disposal should be appropriate based on the nature and sensitivity of the documents.

- 5.4 Documents can be disposed of by any of the following methods:
- Non-confidential records: Place in waste-paper bin for disposal.
 - Confidential records: Shred the documents.
 - Deletion of computer records.
 - Transmission of records to an external body such as the District Council.
- 5.4 When disposing of records, adhere to the following principles:
- All records containing personal or confidential information must be destroyed at the end of the retention period. Failure to do so could result in the Council being prosecuted under the Data Protection Act 2018, The Freedom of Information Act 2000, or facing reputational damage.
 - When deleting computer records, take steps to ensure that the data is “virtually impossible to retrieve”, as advised by the Information Commissioner.
 - If documents have historical significance, please place these in the strong room in the Town Council offices.
 - Back-up copies of documents should also be destroyed (including electronic or photographed documents unless specific provisions exist for their disposal).
- 5.5 Maintain records of proper disposals: These records should include the following information:
- The name of the document that was destroyed.
 - The date of the document’s disposal.
 - The method of disposal.

6. Data Protection Act 2018 – Obligation to Dispose of Certain Data

- 6.1 The Data Protection Act 2018 requires that personal information must not be retained longer than is necessary for the purpose for which it was originally obtained.
- 6.2 The Data Protection Act provides an exemption for information about identifiable living individuals that is held for research, statistical or historical purposes to be held indefinitely provided that the specific requirements are met.
- 6.3 Councils are responsible for ensuring that they comply with the principles of the Data Protection Act 2018, namely:

- personal data is processed fairly and lawfully and shall not be processed unless specific conditions are met.
- Personal data shall only be obtained for specific purposes and processed in a compatible manner.
- Personal data shall be adequate, relevant, but not excessive.
- Personal data should be accurate and up to date.
- Personal data shall not be kept for longer than is necessary.
- Personal data shall be processed in accordance with the rights of the data subject.
- Personal data shall be kept secure.

6.4 IT companies that are holding Council documents via the cloud must also comply with the above principles of the Data Protection Act 2018.

7. Scanning of Documents

7.1 In most cases, once a document has been scanned and stored in a document image system, the original physical copy becomes unnecessary. Whilst there is no specific legislation governing the format in which local government records should be retained after electronic storage, except for those specified by HM Revenue and Customs, it is generally understood that electronic copies are deemed sufficient and can replace the original documents.

7.2 Original documents required for VAT and tax purposes should be retained for six years unless a shorter period has been agreed with HM Revenue and Customs.

8. Review of Document Retention

8.1 It is planned to review, update and where appropriate amend this document on a regular basis (at least every three years in accordance with the *Code of Practice on the Management of Records* issued by the Lord Chancellor).

9. List of Documents

5

9.1 The comprehensive inventory of Council documents, along with the procedures for their retention or disposal, can be accessed in Appendix A: List of Documents for Retention and Disposal.

This list is regularly updated to align with any modifications in legal obligations.

Appendix A: List of Documents for Retention or Disposal

Document	Minimum Retention Period	Reason	Disposal
Minutes	Indefinite	Archive	Original signed paper copies of Council minutes of meetings must be kept indefinitely in safe storage.
Agendas	5 years	Management	Bin (shred confidential waste)
Accident/incident reports	20 years	Potential claims	Confidential waste
Scales of fees and charges	6 years	Management	Bin
Receipt and payment accounts	Indefinite	Archive	N/A
Receipt books of all kinds	6 years	VAT	Bin
Bank statements including deposit/savings accounts	Last completed audit year	Audit	Confidential waste
Bank paying-in books	Last completed audit year	Audit	Confidential waste
Cheque book stubs	Last completed audit year	Audit	Confidential waste
Quotations and tenders	6 years	Limitation Act (as amended)	Confidential waste
Paid invoices	6 years (After current year)	VAT	Confidential waste
Paid cheques	6 years	Limitation Act (as amended)	
VAT records	6 years	VAT	Confidential waste

Document	Minimum Retention Period	Reason	Disposal
Timesheets	3 years	Audit (requirement) Personal injury (best practice)	Bin
Wages books/payroll	12 years	Superannuation	Confidential waste
Insurance policies	While valid (but see next two items below)	Management	Bin
Insurance company names and policy numbers	Indefinite	Management	N/A
Certificates for insurance against liability for employees	40 years from date on which insurance commenced or was renewed	The Employers' Liability (Compulsory Insurance) Regulations 1998 (SI 2753) Management	Bin
Playground equipment inspection reports	21 years		Bin
Investments	Indefinite	Audit, Management	N/A
Title deeds, leases, agreements, contracts	Indefinite	Audit, Management	N/A
Members' allowances register.	6 years	Income tax act 2007 (as amended)	Confidential waste
Local/historical information	Indefinite – to be securely kept for benefit of the Town	Councils may acquire records of local interest and accept gifts or records of general and local interest to promote the use for such records.	N/A

Magazines and journals	The council may wish to keep its own publications. For others retain for as long as they are useful and relevant.	The Legal Deposit Libraries Act 2003 (the 2003 Act)	Bin if applicable
Record-keeping			
To ensure records are easily accessible it is necessary to comply with the following: <ul style="list-style-type: none"> • A list of files stored in cabinets will be kept. • Electronic files will be saved using relevant file names 	The electronic files will be backed up daily on a portable hard drive.	Management	Documentation no longer required will be disposed of, ensuring any confidential documents are destroyed as confidential waste.
General correspondence	Unless it relates to specific categories outlined in the policy, correspondence, both paper and electronic, should be kept. Records should be kept for as long as they are needed for reference or accountability purposes, to comply with regulatory requirements.	Management	Bin (shred confidential waste)

Document	Minimum Retention Period	Reason	Disposal
Correspondence relating to staff	Should be kept securely and personal data in relation to staff should not be kept for longer than is necessary for the purpose it was held. Likely time limits for tribunal claims between 3–6 months Recommend this period be for 3 years	After an employment relationship has ended, a council may need to retain and access staff records for former staff for the purpose of giving references, payment of tax, national insurance contributions and pensions, and in respect of any related legal claims made against the council.	Confidential waste

Documents from legal matters, negligence and other torts

Most legal proceedings are governed by the Limitation Act 1980 (as amended). The 1980 Act provides that legal claims may not be commenced after a specified period. Where the limitation periods are longer than other periods specified the documentation should be kept for the longer period specified. Some types of legal proceedings may fall within two or more categories. If in doubt, keep for the longest of the three limitation periods.

Negligence	6 years		Confidential waste
Defamation	1 year		Confidential waste
Contract	6 years		Confidential waste
Leases	12 years		Confidential waste
Document	Minimum Retention Period	Reason	Disposal
Sums recoverable by statute	6 years		Confidential waste
Personal injury	3 years		Confidential waste
To recover land	12 years		Confidential waste
Rent	6 years		Confidential waste
Breach of trust	None		Confidential waste

Trust deeds	Indefinite		N/A
For Halls & Recreation Grounds			
<ul style="list-style-type: none"> • Application to hire. • Invoices 	6 years	VAT	Confidential waste
Terms and Conditions	6 years	Management	Bin
For Allotments			
Register and plans	Indefinite	Audit, Management	N/A
Minutes	Indefinite	Audit, Management	N/A
Legal papers	Indefinite	Audit, Management	N/A

For Burial Grounds			
All cemetery documents.	Indefinite	Archives, Local Authorities Cemeteries Order 1977 (SI 204)	N/A
Planning Papers			
Applications	1 year	Management	Bin
Appeals	1 year	Management	Bin
Trees	1 year	Management	Bin
Local Development Plans	Retained as long as in force	Reference	Bin
Local Plans	Retained as long as in force	Reference	Bin
Town/Neighborhood Plans	Indefinite – final adopted plans	Historical purposes	N/A
Photographs/digital prints	31 days	Data protection	Confidential waste

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

Staff TOIL Policy

Time off in Lieu (TOIL) is time off which staff may take for hours worked beyond the normal working day.

1. TOIL should only be accrued in exceptional circumstances only; these exceptional circumstances include finishing important maintenance teamwork. Where possible every effort should be made to avoid TOIL being accrued. Working additional hours is voluntary.
2. All TOIL must be authorised by the individual's Line Manager and recorded on the employee's time sheet.
3. TOIL cannot be accrued for lunch periods. If you work more than six consecutive hours daily, you are entitled to a 20 minute lunch break, this lunch break must be taken and recorded on all staff time sheets.
4. The additional hours needed should be sporadic or required for a limited period of time only – if it is for a period longer than a month then the Clerk should review the overall staffing needs for the team to ensure working practices are effective.
5. The rate at which TOIL can be accrued is on a like for like basis, with the exception of the Carnival whereby TOIL will be accrued at the rate of time and a half.-
5- (This exception is required to incentivise maximum operational engagement).
6. All TOIL accrued in one calendar month must be used up within six weeks of accrual.
7. Only TOIL accrued in March be carried over from one tax year into the next and must be utilised in April.
8. Employees who choose to work outside their normal working hours through personal choice cannot claim TOIL for those hours unless authorised through their Line Manager.
9. TOIL not taken within the six weeks of accrual will be lost. If there is no allowance for toil to be taken in this time due to staff shortages the Town Clerk can authorise an extension to this time limit.
10. There will be no financial compensation for any TOIL that is lost.
11. Managers should ensure that employees are given reasonable opportunities to take any accrued TOIL within the approved period.
12. The operation of TOIL depends on mutual trust. Any suspected abuse of TOIL will be treated as a disciplinary matter.

Last Reviewed: Jun 2021
Review Date: Jun 2025

Committee	Minute Reference	Subject	Action	Assigned to	Timescale	Comments or further action	Additional Information (DON'T INCLUDE THESE COLUMNS IN PROGRESS REPORT - NOTES ONLY)	Completion Date	Hyperlinks to External Documents
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) A member of the admin team has passed their probation and one member of the Buildings and maintenance team are awaiting on their 6 month probation.</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) Nothing to report.</p> <p>e) Nothing to report.</p> <p>f) Nothing to report.</p> <p>g) There has been some instances of staff sickness and the Leader and Executive Chair are aware.</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		Actions were reported to March 2023 meeting. On agenda for consideration of ongoing objective with more councillor support to progress.			
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. Fixed term deposit account opened and operational, request from RFO for executive committee to volunteer signatories in June</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	EX0323/07	Policies	<p>Upload to website: New credit card policy, revised LGPS policy, new communications policy , revised co-option policy.</p> <p>Provide guidance on how to add sections to signature blocks to councillors.</p>	Dept TC Dept TC	Immediatley Immediately	Completed.			
Executive	EX0323/11	Member Forum	<p>1. In the interest they are receiving through Nationwide by putting some of their funds in a high interest account, they would like more Council funds to be diversified into other high interest accounts to ensure that we are making a good return on our capital. This needs to be added to the FC agenda for the 15/03/2023.</p> <p>2. Tthe need for a complainant to attend an Executive meeting for their complaint to be heard, they would like the Chairman of Executive to invite the complainant to an Extraordinary meeting of Executive which will be held on either the 22nd or 29th March 23.</p>	CEO Executive Chairman	Immediatley Immediatley	Completed.			