

**TOWN CLERK**  
Miss S Richards, CILCA

**DISS TOWN COUNCIL**  
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Please ask for: Sarah Richards  
Our ref: EX 03.03.21  
Date: 25/02/2021

## NOTICE OF MEETING

Dear Members of the Public and Press,

You are cordially invited to attend a meeting of **Executive Committee** to be held **online** on **Wednesday 3<sup>rd</sup> March 2021 at 8pm** to consider the business detailed below. Anyone wishing to attend the meeting should contact the Town Clerk using the details above prior to the start of the meeting for the link.

Town Clerk

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## AGENDA

1. **Apologies**  
To receive and consider apologies for absence.
2. **Nomination of Substitute Representatives**  
To note nominated substitute representatives attending in place of those who have sent their apologies.
3. **Declarations of Interest and Requests for Dispensations**  
To note any declarations of members' pecuniary and/or non-pecuniary/other interests pertaining to items on the following agenda, to note any dispensations granted in respect of business to be discussed and to consider any requests for dispensations.
4. **Minutes**  
To confirm as a true record, the minutes of the Executive Committee held on 9<sup>th</sup> December 2020 (copy herewith).
5. **Public Participation**  
To consider a resolution under Standing Orders 3d to 3h to suspend the meeting hear comments from members of the public on items to be discussed on the agenda (*members of the public are entitled to speak for a maximum of three minutes*).
6. **Items of URGENT business**  
To discuss any item(s) of business which the Chair or Town Clerk has previously been informed at least 24 hours before the meeting and decides should be considered as a matter of urgency (*councillors are reminded that no resolutions can be made under this agenda item*).
7. **Quarterly Report**  
To receive the third quarterly report of the Financial Year 2020-21 (report reference 44/2021 herewith).
8. **Internal Controls**  
To receive three reports (references 45/2021, 46/2021, 47/2021 herewith) reviewing the Council's Internal Controls.
9. **Policies**
  - a) To approve a revised councillor exit interview policy (copy details herewith).

- b) To review the Council's Protocol for marking the death of a senior national figure given COVID-19 (copy details herewith).
- c) To review the Council's gravedigging policy (report reference 48/2021 herewith refers).
- d) To approve a new vexatious complaints policy (report reference 49/2021 herewith refers).
- e) To review the General Data Protection Regulations policy (copy details herewith).

**10. Strategy Plan**

To consider progress on the Strategy Plan actions (copy details herewith).

**11. Progress Report**

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

**12. Member Forum**

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

**13. Date of Next Meeting**

To note that the next meeting of the Executive Committee will be scheduled and approved at the April meeting of Council.

**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 items which are properly considered to be of a confidential nature.

**15. Diss Youth & Community Centre Supplemental Lease**

To review a draft supplemental lease with Park Radio Ltd for the additional space downstairs at the DYCC based on the existing agreement (copy details herewith).

**16. Staffing**

To consider a proposal regarding a payment award to staff in recognition of the work undertaken during the COVID-19 pandemic (confidential report reference 50/2021 herewith).

<b>COMMITTEE MEMBERSHIP:</b>	<b>FOR INFORMATION:</b>
<b>Councillors:</b>	Town Clerk
S. Browne (ex-officio)	Deputy Town Clerk
M. Gingell	Responsible Finance Officer
S. Kiddie	
J. Mason (Vice-Chair)	<b>Councillors:</b>
S. Olander (ex-officio)	D. Collins
D. Poulter (Chair)	A. Kitchen
J. Robertson	K. Murphy
E. Taylor	S. Warren
	J. Welch
	Diss Express / Mercury

**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 supplied to councillors only. They are available (unless marked confidential) for public inspection at the Council Offices during normal opening hours or on our website at [www.diss.gov.uk/your-council/our-committees/](http://www.diss.gov.uk/your-council/our-committees/)

Please note that the Council Chamber is on the first floor of the Corn Hall. Anyone wishing to attend the meeting who will require access to the lift should contact the Deputy / Town Clerk prior to the start of the meeting.

**DRAFT MINUTES**

Minutes of the meeting of the Executive Committee held **online** on **Wednesday 9<sup>th</sup> December 2020 at 8pm.**

Present: Councillors: S. Browne (ex-officio)  
M. Gingell  
S. Kiddie  
J. Mason (Vice-Chair)  
S. Olander  
D. Poulter (Chair)  
J. Robertson  
E. Taylor

In attendance: Cllr J. Welch  
S. Richards (Town Clerk)  
S. French (Deputy Town Clerk)  
A. Jamieson (RFO)  
R. Ludkin (Maintenance Manager)  
S. Hurst (Finance / Administrative Assistant)

**EX1220/01** **APOLOGIES**  
There were none.

**EX1220/02** **NOMINATION OF SUBSTITUTE REPRESENTATIVES**  
There were no nominations for substitutes.

**EX1220/03** **DECLARATIONS OF INTEREST**  
There were no declarations of interest.

**EX1220/04** **MINUTES OF THE LAST MEETING**  
It was

RESOLVED: That the minutes of the meeting of the Executive Committee held on 2<sup>nd</sup> September 2020 as a true record of the meeting and will be signed post meeting.

**EX1220/05** **PUBLIC PARTICIPATION**  
There were no members of the public in attendance.

**EX1220/06** **ITEMS OF URGENT BUSINESS**  
There were no items of urgent business.

**EX1220/07** **QUARTERLY REPORT**  
Members received the the second quarterly report of the Financial Year 2020-21 (report reference 29/2021 referred). It was noted that point 18 should have read £5k, that the considerable gas expenditure reflects the 12-month bill receipt in quarter one and the RFO is monitoring this. Thanks were extended to the RFO for providing useful information over data in this report.

*Cllr Olander joined the meeting.*

**EX1220/08** **STRATEGY PLAN**  
Councillors considered draft proposals from the Chair and Vice Chair of this committee regarding the agreed priorities for the Strategy Plan relevant to this committee, namely cost efficiencies and revenue generation. There was discussion around the long-term viability of the Park toilets given the current refurbishment of the Mere's Mouth toilets in close proximity. It was noted that the Park toilets have considerable footfall, which has increased since the play areas were improved. Large events such as the Carnival rely on this provision albeit additional portaloos are brought in.

When the options for the Mere's Mouth toilets were discussed, a petition was signed by upwards of 2,000 residents in support of retaining them at their location and there has been an aspiration to swap the bus station and Park Road car park, which would support the retention of toilets at the Park Road location. It was noted that usage is lower during winter months, there has been relatively little vandalism historically, expenditure on the facility has been minimal post installation and given

the current refurbishment of the Mere's Mouth toilets, the Park toilets will require improvements medium term. The Rural Market Town Grouping may act as a useful forum and it was agreed that usage should be monitored against the Mere's Mouth toilets as a comparison to inform future consideration.

The second proposal considered potential capacity within the maintenance team to reduce overall costs by undertaking tasks such as grass cutting, sign cleaning, street cleaning, bin emptying on behalf of neighbouring parishes and / or higher tier authorities. It was noted that this idea was costed 5+ years ago and deemed to be too expensive due to the increased requirement for staff and equipment. It was agreed that another review should be undertaken to assess requirements at each site with the associated resource requirements to identify any efficiency savings and potential spare capacity. It was noted that some work has already been undertaken to identify requirements in relation to assets, that hours spent at each site are no longer recorded and that a model of site allocation to staff was previously used but was difficult when covering leave.

The review of the Council's photocopier lease has been identified as a potential cost saving activity. It was noted that the Council is currently in year 2 of a 5-year lease arrangement, there is a significant penalty clause, and a comprehensive review was undertaken prior to entering the current arrangement. It was agreed that all commercial contracts and Council leases with third parties would be reviewed to identify potential cost savings. It was noted that the RFO would like a more active role in procurement alongside her monitoring and reporting function and that the end of year process would be a useful timeframe.

Other potential cost savings were discussed to include reviewing the energy efficiency of the Council Offices building particularly but across all sites, which should also contribute to reducing the Council's carbon footprint. It was noted that ground source energy could be an ideal solution given the office's location and consideration of the Council's environmental impact should be a key theme in its Strategy Plan. Members also discussed solar panelling, recycling, electric vans and charging points and working with traders to reduce the number of refuse collections in the town centre. It was noted that all Council sites are supplied with green electricity.

Revenue generation was subsequently discussed. The Sports Ground was identified as a potential site for increased income. Not all pitches are currently used although pitches to need to be left in a good condition for Sunday matches. This site has been considered as part of the potential leisure provision for the town and the budget allows for remedial works to the site as well as a future fund for more significant works. It was agreed that the available space at both at the Sports Ground and Diss Youth & Community Centre could be better promoted and that this may also assist with revenue generation.

There was discussion around a Son et Lumiere event for Diss, which could portray the historic story of the town set against music and lights. Increasing footfall in the town centre particularly at weekends should be supported by local businesses and members considered relevant trader forums to pursue the proposal further. It was noted that the Council has a representative on the Diss Business Forum, there is the Heritage Traders Group, a trader WhatsApp group and advice could be sought from the Rural Market Towns Group, which the Council has just joined. Efforts have been made previously to join the forces of the various trader groups in the town but was difficult to sustain.

The proposal to install a zipline from the Council Offices car park over the heritage gardens and the Mere into the Park was discussed. The consensus was that the equipment, insurance, staffing and safety aspects would render it not feasible financially but costs from a similar project in Norwich would be reviewed and it was agreed that the Mere would be explored further as a visitor attraction through the Facilities committee objective of improving the water quality.

**(Action: Facilities committee / DP; by 02.12.21)**

The final discussion was around increasing the number of market stalls and potential other sites. It was noted that the Friday market operates a waiting list, that the regular farmers market was not well supported by traders or the public and have decreased in popularity and that there are legal and logistical restrictions for use of the Mere's Mouth and Market Hill sites. There may be some potential in re-introducing the specialised European markets as one-off events to increase footfall in the town. It was

RESOLVED:

- a) To investigate devices to monitor the usage of the Park toilets compared to the Mere's Mouth toilets to inform future decision making.  
**(Action: DepTC / MM; by 25.02.21)**
- b) To appoint an action group of the Deputy Town Clerk, Maintenance Manager and councillors Gingell, Mason and Robertson to review maintenance requirements against the site / asset register to determine capacity for exploring options for acting as a contractor for neighbouring parishes and/or higher tier authorities.  
**(Action: DepTC / MM / MG / JM / JR; by 27.05.21)**
- c) To appoint an action group of the Deputy Town Clerk, Responsible Finance Officer and councillors Browne, Murphy and Poulter to review the Council's non-salary revenue commitments as part of the year-end process.  
**(Action: DepTC / RFO / SB / KM / DP; by 26.08.21)**
- d) To appoint an action group of the Clerk, Maintenance Manager and councillors Gingell and Murphy to review all Council activities and establish a forum of local businesses to consider how the Council and / or town's carbon footprint can be reduced.  
**(Action: Clerk / MG / KM; by 26.08.21)**
- e) To consider capacity at the Sports Ground and Diss Youth & Community Centre sites for further publicity.  
**(Action: DepTC; by 25.02.21)**
- f) To appoint an action group of the Deputy Town Clerk and councillors Browne, Collins, Kiddie and Poulter to consider the potential of a Son et Lumiere event for Diss in liaison with traders.  
**(Action: DepTC / SB / DC / SK / DP; by 02.12.21)**
- g) To investigate options for increasing the footfall in the town centre through increased market activity.  
**(Action: DepTC; by 02.12.21)**

**EX1220/09**

**BUDGET 2021/22**

Members considered the draft budget for the 2021/22 financial year for recommendation to Full Council at its January precept setting meeting (report references 30/2021 & 31/2021 referred). The RFO was thanked for a great report and it was noted that questions raised prior to the meeting had been answered by the RFO.

It was noted that since issuing report 30/2021, the net effect of income over expenditure has resulted in a £5,287 decrease in precept requirement for the Executive committee compared to the 2020/21 budget (relevant to point 14). General Reserves would account for required contingencies should any be required for example for bailiffs / solicitors' fees in relation to encampments and therefore does not require a budget allocation.

Relevant to points 30 & 31 in the report, a reduction in the net effect precept request compared to the 2020/21 budget was also reported for the Infrastructure committee from £19.5k to £17,890 due to a revised estimated additional income receipt of £8,890 for the Parish Partnership Scheme. It was

RESOLVED: That members recommend to Full Council:

- a) The proposed income and expenditure budgets for the Executive committee  
b) The Earmarked Reserves allocations as appropriate reserves  
c) An allocation of £20k to the Community Grant Scheme  
d) The proposed income and expenditure budgets for the Facilities committee  
e) The Earmarked Reserves allocations as appropriate reserves for the Facilities committee  
f) The reallocation of EMR funding for approval at the December meeting of Council  
g) The proposed income and expenditure budgets for the Infrastructure committee  
h) The Earmarked Reserves allocations as appropriate reserves for the Infrastructure committee.  
**(Action: RFO; by 16.12.20)**

Members also considered the hire charges review (report reference 31/2021 referred). It was noted that the recommendation was based on increasing only some of the fees but that an increase by inflation of all hire fees would equate to an additional £1,600 in income. A comprehensive review of Cemetery fees was undertaken three years ago, and any changes would require a considerable administration. There was discussion regarding the Funeral Directors fees versus the Council's charges, and it was agreed that a further review of Cemetery fees should be undertaken. It was

RESOLVED:

- 1) To increase hire fees by 1.5% across all sites.
- 2) To review the pricing structure for the Council Offices in time for 2022-23 budgeting.
- 3) To undertake a review of the fees charged by other authorities regarding fishing rights.

(Action: RFO / DepTC; by 15.03.21 / by 30.09.21)

**EX1220/10**

**POLICIES**

Councillors considered one revised and four new policies. It was

RESOLVED:

- a) To approve a revised Disciplinary policy
- b) To approve a new Equal Opportunities and Dignity at Work policy subject to the addition of 'gender' to the list 'race, colour, ethnic origin, nationality, national origin, religion or belief, sex, sexual orientation, gender reassignment, age, pregnancy or maternity, marital or civil partnership status, disability, children and/or domestic obligations' throughout the document
- c) To approve a new Illegal Encampment policy subject to the removal of clauses 2.3 and 2.4
- d) To approve a new Financial Reserves policy with a 6-month target for General Reserves
- e) That councillor Browne would review the new draft councillor Exit Interview policy to include the names of the members conducting the interview on the form for presentation to the next meeting of this committee.

(Action: DepTC / SB; by 25.02.21)

**EX1220/11**

**COUNCIL'S RESILIENCE PLAN**

Councillors considered progress towards the Council's Resilience Plan. It was noted that the Council's original plan focused on flooding, that a meeting with South Norfolk Council's Emergency Planning Officer was undertaken and that the Council's plan should feed into the District's comprehensive plan already in place. It was

RESOLVED: to appoint an action group of councillors Olander, Poulter and Robertson to review the Council's Resilience Plan.

(Action: SO / DP / JR; by 27.05.21)

**EX1220/12**

**ITEMS FOR NOTING**

- a) Bank Signatories – members noted that the Council's Responsible Finance Officer will carry out a review of bank signatories for the next meeting of this committee.
- b) Progress report - members noted progress on decisions made at the last meeting of this committee. There was a request for regular updates in maintenance staffing changes.

(Action: RL; immediately)

**EX1220/13**

**MEMBER FORUM**

Members did not have any additional information or issues relevant to this committee for brief discussion, action or inclusion on a future agenda.

**EX1220/14**

**DATE OF NEXT MEETING**

Councillors noted that the next meeting of the Executive Committee is scheduled for Wednesday 3<sup>rd</sup> March 2021.

Meeting closed at 22:38 hours.

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Chairman: Councillor Poulter

**DISS TOWN COUNCIL**

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Report Number:  
**44 / 2021**

Report to:	Executive Committee
Date of Meeting:	3 <sup>rd</sup> March 2021
Authorship:	Responsible Finance Officer
Subject:	Quarter 3 Financial Report

Introduction

1. Budget spending to which I wish to draw members attention as at 31/12/2020 and after the third quarter of the financial year ending 31/03/2021 is as follows.
2. Overspends or underspends of 11.25% will be reported as per Financial Regulations, clause 4.8. which states that material is 15% variance from the budget.
3. Any budget headings outside of tolerances that have not been explained below are expected due to timing of payment e.g. annual.
4. The Income & Expenditure report to which this report refers is attached in the Appendix.

Amenities

5. Amenities income is achieving 43% of budget. This significant reduction as previously advised is due to the cessation of activities over the year.
6. The Amenities expenditure heading covers many functions, overall being 80% spent. These figures include committed expenditure and some insurances and rates that are paid annually. Only cost headings that have changed or are out of tolerances from the previous quarter are mentioned.
7. Van running costs remain below budget at 40%. Much of this budget covers fuel costs which can fluctuate, and reduced usage of the vans has resulted in reduced costs.
8. Mere fountain electricity is underbudget at 64%. Costs for extended use during the summer to improve water quality are now shown in the report. Electricity costs at all sites are now being closely monitored to assess current and future cost implications.

Bank Interest

9. Income from interest and expenditure on bank charges at the first quarter shows a surplus of £872. Bank charges are as expected while interest is above anticipated income at 105%.

Cemetery

10. Income from the Cemetery is 38% over anticipated due to an increase in interments and memorials. There has also been a marked increase in the purchase of exclusive rights of burial. Expenditure is under budget by 24% and budgeted repairs to the chapel roof await further information for works to begin.

### Christmas Lights

11. With the final Christmas lights expenditure shown as committed within the income and expenditure report, the Christmas lights have resulted in expenditure of 86% of that budgeted.

### Council Properties

12. Income is above budget at 91% due to an increase in utilities charges at council properties which was not originally budgeted for. Expenditure in this cost area overall is within tolerances at 68%. Provision of sanitizing equipment and annual maintenance works over the summer have increased expenditure in individual budget headings, but this has been offset by costs not incurred by the Mere's mouth toilets and a reduction in property running costs.

### Market

13. Income from stallage is 66% of budget. The business element of the Council grant has been applied for and awarded to offset losses from the lockdown restrictions. Expenditure on the market is at 100% of budget but with minimal expenditure expected in the final financial quarter.

### DYCC

14. Income from the DYCC has dropped to 58% due to lockdown restrictions. Grants provided by central government to offset losses have been applied for and awarded in subsequent months. Gas and electricity costs are still being monitored and the adjustments are not shown in the report but will be reported on in full at year end. Works to improve the DYCC have now been completed but costs are not reflected in this quarter. Overall expenditure was 66% of budget.

### Grants

15. Of the £20k grants allowance for the year, £6k has been awarded leaving 60% of funding still available for application before year end.

### General Expenditure

16. Although overall expenditure is within tolerances at 70%, there are significant variances within individual headings. Audit costs are likely to exceed the budget as the external audit was not budgeted for fully. This will be offset with a decrease in costs for the running of the office as homeworking has resumed. Wages are within budget at 71% with no fluctuations anticipated.

### Sports Ground

17. Income from hire of the sports ground continues to be significantly underbudget at 33%. The expenditure is within tolerances at 74%, utilities and running costs are down, except for the electricity costs which are under review with the supplier. Improvements to the grounds to replace fencing have incurred costs that have meant general maintenance is overbudget, but this is offset by the pitch maintenance costs that have been underbudget because of the lack of usage.

### Conclusion

18. Overall expenditure is 57% of 2020/21 budget. Actual income is £87,765 which represents 76% of the budget.
19. Electricity usage and charges are under review and recommendations will be made as soon as possible to the Executive committee.
20. The analysis of income and expenditure at the end of the third quarter does not suggest any significant action is required as budgets that have required additional funding to adapt to COVID-19 requirements have been offset by those budgets that have become underused and required less funding. Contingencies remain in place for further unforeseen requirements.

### **Recommendation**

To note the contents of this report.

05/01/2021

## Diss Town Council

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## Detailed Income &amp; Expenditure by Budget Heading 01/12/2020

Month No: 9

## Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>100 Agency Services</b>								
1000 Agency Services Income	0	3,119	3,044	(75)			102.5%	
Agency Services :- Income	<b>0</b>	<b>3,119</b>	<b>3,044</b>	<b>(75)</b>			<b>102.5%</b>	<b>0</b>
4000 NCC Grasscutting	0	71	400	329		329	17.7%	
Agency Services :- Indirect Expenditure	<b>0</b>	<b>71</b>	<b>400</b>	<b>329</b>	<b>0</b>	<b>329</b>	<b>17.7%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>0</b>	<b>3,048</b>	<b>2,644</b>	<b>(404)</b>				
<b>120 Allotments</b>								
1120 Allotment Rent	0	0	462	462			0.0%	
Allotments :- Income	<b>0</b>	<b>0</b>	<b>462</b>	<b>462</b>			<b>0.0%</b>	<b>0</b>
4020 Allotments - Insurance	0	26	26	0		0	98.8%	
Allotments :- Indirect Expenditure	<b>0</b>	<b>26</b>	<b>26</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>98.8%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>0</b>	<b>(26)</b>	<b>436</b>	<b>462</b>				
<b>140 Amenities</b>								
1140 Amenities Income	114	1,827	4,212	2,385			43.4%	
Amenities :- Income	<b>114</b>	<b>1,827</b>	<b>4,212</b>	<b>2,385</b>			<b>43.4%</b>	<b>0</b>
4040 Gardens/Floral Scheme	0	709	1,000	291	362	(71)	107.1%	
4060 Town/Park - R&R	1,402	19,999	27,000	7,001	130	6,871	74.6%	90
4061 Play Equipment R&R	0	(1,095)	2,000	3,095		3,095	(54.8%)	
4062 Boardwalk Maintenance	4	635	2,000	1,365		1,365	31.7%	
4065 Van Replacement	0	0	2,000	2,000		2,000	0.0%	
4070 Van x 2 Running Costs	108	1,375	3,500	2,125		2,125	39.3%	
4071 Van Insurance	0	1,024	1,019	(5)		(5)	100.5%	
4075 Tree Management	80	2,180	9,000	6,820		6,820	24.2%	
4085 Closed Churchyard - R&R	0	18	6,000	5,982		5,982	0.3%	
4090 Manorial Rights - R&R	0	3	500	497		497	0.5%	
4091 Duck Pellets	0	217	0	(217)		(217)	0.0%	
4095 Mere - Water/drainage	0	(225)	0	225		225	0.0%	
4100 Mere - Fountain	0	5	0	(5)		(5)	0.0%	
4101 Mere - Fountain Electricity	297	2,239	3,500	1,261		1,261	64.0%	
4102 Mere Fountain/Kiosk -Insurance	0	146	148	2		2	98.6%	
4110 Park - Water Rates	58	69	50	(19)		(19)	137.8%	
4115 Park - Electricity	73	458	650	192		192	70.5%	
4120 Mere's Mouth - Rent	0	100	100	0		0	100.0%	
4125 Mere's Mouth - Business Rates	0	424	420	(4)		(4)	101.0%	
4135 Mere's Mouth (resurfacing)	17,874	17,874	0	(17,874)		(17,874)	0.0%	17,874

Continued over page

## Detailed Income &amp; Expenditure by Budget Heading 01/12/2020

Month No: 9

## Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4140 Park - Insurance	0	1,658	1,767	109		109	93.8%	
Amenities :- Indirect Expenditure	<b>19,897</b>	<b>47,813</b>	<b>60,654</b>	<b>12,841</b>	<b>492</b>	<b>12,349</b>	<b>79.6%</b>	<b>17,964</b>
<b>Net Income over Expenditure</b>	<b>(19,783)</b>	<b>(45,986)</b>	<b>(56,442)</b>	<b>(10,456)</b>				
7000 plus Transfer from EMR	17,874	17,964						
<b>Movement to/(from) Gen Reserve</b>	<b>(1,909)</b>	<b>(28,022)</b>						
<u>145 Mini Recycling Centre Adopter</u>								
1150 Mini Recycling Adopter Payment	0	450	0	(450)			0.0%	
Mini Recycling Centre Adopter :- Income	<b>0</b>	<b>450</b>	<b>0</b>	<b>(450)</b>				<b>0</b>
<b>Net Income</b>	<b>0</b>	<b>450</b>	<b>0</b>	<b>(450)</b>				
<u>150 Bank Interest</u>								
1090 Interest Received	233	1,052	1,000	(52)			105.2%	
Bank Interest :- Income	<b>233</b>	<b>1,052</b>	<b>1,000</b>	<b>(52)</b>			<b>105.2%</b>	<b>0</b>
4202 Bank Charges	20	180	300	120		120	60.0%	
Bank Interest :- Indirect Expenditure	<b>20</b>	<b>180</b>	<b>300</b>	<b>120</b>	<b>0</b>	<b>120</b>	<b>60.0%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>213</b>	<b>872</b>	<b>700</b>	<b>(172)</b>				
<u>160 Capital Expenditure</u>								
4200 Capital Expenditure	0	22,683	53,808	31,125		31,125	42.2%	
Capital Expenditure :- Indirect Expenditure	<b>0</b>	<b>22,683</b>	<b>53,808</b>	<b>31,125</b>	<b>0</b>	<b>31,125</b>	<b>42.2%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>0</b>	<b>(22,683)</b>	<b>(53,808)</b>	<b>(31,125)</b>				
<u>180 Cemetery</u>								
1180 Cemetery Interment/Chapel Fees	3,022	31,131	20,000	(11,131)			155.7%	
1185 Cemetery Memorial Fees	270	2,921	10,000	7,079			29.2%	
Cemetery :- Income	<b>3,292</b>	<b>34,052</b>	<b>30,000</b>	<b>(4,052)</b>			<b>113.5%</b>	<b>0</b>
4250 Cemetery - Grounds - R&R	206	7,250	17,780	10,530	250	10,280	42.2%	
4260 Cemetery - Chapels - R&R	0	17	18,878	18,861	150	18,711	0.9%	
4270 General Equipment	0	12,859	8,000	(4,859)	1,548	(6,406)	180.1%	12,000
4271 General Equipment Insurance	0	134	134	0		0	99.7%	
4272 Ride on Mower Insurance	0	389	391	2		2	99.6%	
4275 Cemetery - Water Rate	0	61	110	49		49	55.4%	
4280 Cemetery - Electricity	588	1,866	2,800	934		934	66.6%	
4285 Cemetery - Insurance	0	469	471	2		2	99.5%	
Cemetery :- Indirect Expenditure	<b>793</b>	<b>23,044</b>	<b>48,564</b>	<b>25,520</b>	<b>1,948</b>	<b>23,572</b>	<b>51.5%</b>	<b>12,000</b>
<b>Net Income over Expenditure</b>	<b>2,498</b>	<b>11,008</b>	<b>(18,564)</b>	<b>(29,572)</b>				
7000 plus Transfer from EMR	12,000	12,000						

## Detailed Income &amp; Expenditure by Budget Heading 01/12/2020

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## Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>Movement to/(from) Gen Reserve</b>	<b>14,498</b>	<b>23,008</b>						
<u>190 Cemetery Gravedigging</u>								
1190 Cemetery Gravedigging Fees	1,200	10,376	0	(10,376)			0.0%	
Cemetery Gravedigging :- Income	<b>1,200</b>	<b>10,376</b>	<b>0</b>	<b>(10,376)</b>				<b>0</b>
4300 Cemetery Gravedigging Exp.	0	9,160	0	(9,160)		(9,160)	0.0%	
Cemetery Gravedigging :- Indirect Expenditure	<b>0</b>	<b>9,160</b>	<b>0</b>	<b>(9,160)</b>	<b>0</b>	<b>(9,160)</b>		<b>0</b>
<b>Net Income over Expenditure</b>	<b>1,200</b>	<b>1,216</b>	<b>0</b>	<b>(1,216)</b>				
<u>200 Christmas Lights</u>								
1230 Christmas Lights	0	0	50	50			0.0%	
Christmas Lights :- Income	<b>0</b>	<b>0</b>	<b>50</b>	<b>50</b>				<b>0</b>
4320 Christmas Lights	0	11,434	17,000	5,566	3,157	2,409	85.8%	
4322 Insurance re. Christmas Lights	0	75	73	(2)		(2)	102.8%	
Christmas Lights :- Indirect Expenditure	<b>0</b>	<b>11,509</b>	<b>17,073</b>	<b>5,564</b>	<b>3,157</b>	<b>2,407</b>	<b>85.9%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>0</b>	<b>(11,509)</b>	<b>(17,023)</b>	<b>(5,514)</b>				
<u>220 Corn Hall</u>								
4350 Corn Hall - Maint./R&R	0	8,523	14,500	5,977	834	5,143	64.5%	
4360 Corn Hall - Insurance	0	2,437	2,372	(65)		(65)	102.7%	
Corn Hall :- Indirect Expenditure	<b>0</b>	<b>10,960</b>	<b>16,872</b>	<b>5,912</b>	<b>834</b>	<b>5,078</b>	<b>69.9%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>0</b>	<b>(10,960)</b>	<b>(16,872)</b>	<b>(5,912)</b>				
<u>240 Council Properties</u>								
1240 Office Rent/Service Charge	1,610	4,767	4,393	(374)			108.5%	
1250 Cemetery Bungalow Rent	375	3,375	4,504	1,129			74.9%	
Council Properties :- Income	<b>1,985</b>	<b>8,142</b>	<b>8,897</b>	<b>755</b>			<b>91.5%</b>	<b>0</b>
4400 Office R&R	3	4,270	4,000	(270)		(270)	106.7%	
4405 Office Building Maintenance	0	0	2,000	2,000		2,000	0.0%	
4410 Office Stairlift	0	0	770	770		770	0.0%	
4415 Cemetery Bungalow	0	150	760	610		610	19.7%	
4420 Electricity Testing 5 Yrly	0	0	500	500		500	0.0%	
4425 Health & Safety	158	3,154	1,500	(1,654)	138	(1,791)	219.4%	
4435 Pk Toilets Servicing	434	3,115	2,500	(615)	3,902	(4,517)	280.7%	
4445 Pk Toilets - Insurance	0	123	124	1		1	99.4%	
4450 Pk Toilet- Electricity	180	1,601	1,090	(511)		(511)	146.9%	

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4455 Pk Toilets - B/Rates	0	2,745	2,719	(26)		(26)	100.9%	
4460 Pk Toilets - Water Rates	0	518	1,810	1,292		1,292	28.6%	
4465 Mere's Mouth Toilets	0	0	4,500	4,500	4,528	(28)	100.6%	
4470 DO NOT USE	0	0	0	0		0	0.0%	92,854
4475 Staff Uniforms/Replacements	0	0	600	600		600	0.0%	
<b>Council Properties :- Indirect Expenditure</b>	<b>774</b>	<b>15,676</b>	<b>22,873</b>	<b>7,197</b>	<b>8,568</b>	<b>(1,371)</b>	<b>106.0%</b>	<b>92,854</b>
<b>Net Income over Expenditure</b>	<b>1,211</b>	<b>(7,535)</b>	<b>(13,976)</b>	<b>(6,442)</b>				
7000 plus Transfer from EMR	0	92,854						
<b>Movement to/(from) Gen Reserve</b>	<b>1,211</b>	<b>85,320</b>						
<b>260 Diss Youth &amp; Community Centre</b>								
1260 DYCC Hire Fees	830	12,685	21,807	9,122			58.2%	
<b>Diss Youth &amp; Community Centre :- Income</b>	<b>830</b>	<b>12,685</b>	<b>21,807</b>	<b>9,122</b>			<b>58.2%</b>	<b>0</b>
4500 DYCC - Electricity	565	3,520	3,906	386		386	90.1%	
4505 DYCC - Gas	40	953	783	(170)		(170)	121.8%	667
4510 DYCC - Business Rates	0	5,190	5,106	(84)		(84)	101.6%	
4515 DYCC - Water Rates	0	215	710	495		495	30.2%	
4520 Licences - Music	0	0	267	267		267	0.0%	
4525 DYCC - Insurance	0	1,024	1,020	(4)		(4)	100.4%	
4530 Annual Service Costs	0	533	2,890	2,357		2,357	18.4%	
4540 DYCC - General R&R	96	3,967	9,500	5,533	486	5,047	46.9%	395
<b>Diss Youth &amp; Community Centre :- Indirect Expenditure</b>	<b>701</b>	<b>15,402</b>	<b>24,182</b>	<b>8,780</b>	<b>486</b>	<b>8,294</b>	<b>65.7%</b>	<b>1,062</b>
<b>Net Income over Expenditure</b>	<b>129</b>	<b>(2,717)</b>	<b>(2,375)</b>	<b>342</b>				
7000 plus Transfer from EMR	0	1,062						
<b>Movement to/(from) Gen Reserve</b>	<b>129</b>	<b>(1,655)</b>						
<b>280 Administrative Overheads</b>								
1285 Photocopying Income	0	33	0	(33)			0.0%	
<b>Administrative Overheads :- Income</b>	<b>0</b>	<b>33</b>	<b>0</b>	<b>(33)</b>				<b>0</b>
4610 Council Office Business Rates	0	4,853	4,775	(78)		(78)	101.6%	
4615 Council Office - Gas	95	597	1,428	831		831	41.8%	
4620 Council Office - Electricity	71	652	1,288	636		636	50.6%	
4625 Council Office - Telephone	80	1,218	2,535	1,317		1,317	48.0%	
4630 Council Office - Insurance	0	832	840	8		8	99.1%	
<b>Administrative Overheads :- Indirect Expenditure</b>	<b>246</b>	<b>8,152</b>	<b>10,866</b>	<b>2,714</b>	<b>0</b>	<b>2,714</b>	<b>75.0%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(246)</b>	<b>(8,119)</b>	<b>(10,866)</b>	<b>(2,747)</b>				

## Detailed Income &amp; Expenditure by Budget Heading 01/12/2020

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## Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>300 Grants</u>								
4720 General Grants	0	6,000	20,000	14,000		14,000	30.0%	
4730 CCTV Costs	0	0	1,000	1,000	2,385	(1,385)	238.4%	
Grants :- Indirect Expenditure	<b>0</b>	<b>6,000</b>	<b>21,000</b>	<b>15,000</b>	<b>2,385</b>	<b>12,616</b>	<b>39.9%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>0</b>	<b>(6,000)</b>	<b>(21,000)</b>	<b>(15,000)</b>				
<u>310 Highways</u>								
4785 Neighbourhood Plan	2,296	2,879	0	(2,879)	700	(3,579)	0.0%	26,419
Highways :- Indirect Expenditure	<b>2,296</b>	<b>2,879</b>	<b>0</b>	<b>(2,879)</b>	<b>700</b>	<b>(3,579)</b>		<b>26,419</b>
<b>Net Expenditure</b>	<b>(2,296)</b>	<b>(2,879)</b>	<b>0</b>	<b>2,879</b>				
7000 plus Transfer from EMR	1,142	14,049						
8001 less Transfer to EMR	0	12,370						
<b>Movement to/(from) Gen Reserve</b>	<b>(1,154)</b>	<b>(1,200)</b>						
<u>320 Market</u>								
1320 Market Stallage	1,296	16,657	25,191	8,534			66.1%	
Market :- Income	<b>1,296</b>	<b>16,657</b>	<b>25,191</b>	<b>8,534</b>			<b>66.1%</b>	<b>0</b>
4810 Market Place - Water Rates	0	45	63	18		18	71.0%	
4815 Market Place - Business Rates	0	2,794	2,750	(44)		(44)	101.6%	
4830 Market Expenditure	15	219	250	31		31	87.6%	
Market :- Indirect Expenditure	<b>15</b>	<b>3,058</b>	<b>3,063</b>	<b>5</b>	<b>0</b>	<b>5</b>	<b>99.8%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>1,281</b>	<b>13,599</b>	<b>22,128</b>	<b>8,529</b>				
<u>330 HTP</u>								
4745 HTP	0	490	0	(490)		(490)	0.0%	490
HTP :- Indirect Expenditure	<b>0</b>	<b>490</b>	<b>0</b>	<b>(490)</b>	<b>0</b>	<b>(490)</b>		<b>490</b>
<b>Net Expenditure</b>	<b>0</b>	<b>(490)</b>	<b>0</b>	<b>490</b>				
7000 plus Transfer from EMR	0	490						
<b>Movement to/(from) Gen Reserve</b>	<b>0</b>	<b>0</b>						
<u>340 Promotion</u>								
4840 Promotion	0	470	1,400	930	215	715	48.9%	
4845 Website/Intranet Hosting/Maint	10	964	400	(564)		(564)	240.9%	
Promotion :- Indirect Expenditure	<b>10</b>	<b>1,433</b>	<b>1,800</b>	<b>367</b>	<b>215</b>	<b>152</b>	<b>91.6%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(10)</b>	<b>(1,433)</b>	<b>(1,800)</b>	<b>(367)</b>				

## Detailed Income &amp; Expenditure by Budget Heading 01/12/2020

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## Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>360 Precept</u>								
1076 Precept	0	560,548	560,548	0			100.0%	
Precept :- Income	<u>0</u>	<u>560,548</u>	<u>560,548</u>	<u>0</u>			<u>100.0%</u>	<u>0</u>
<b>Net Income</b>	<u>0</u>	<u>560,548</u>	<u>560,548</u>	<u>0</u>				
<u>370 General Expenditure</u>								
4600 Town Mayor's Allowance	0	0	1,485	1,485		1,485	0.0%	
4605 Ccl Members' Allowance & Exp	0	95	2,400	2,305		2,305	4.0%	
4635 Subscriptions	262	1,728	1,861	133		133	92.8%	
4640 Audit	0	2,445	2,500	55		55	97.8%	
4645 Training	0	1,923	3,000	1,077		1,077	64.1%	
4646 Liability Insurance	0	4,282	4,310	28		28	99.4%	
4651 Meeting Room Hire	0	0	1,500	1,500		1,500	0.0%	
4652 External Meeting Room	0	0	150	150		150	0.0%	
4655 Printing/Staty/Equip	1,264	8,490	13,100	4,610		4,610	64.8%	
4660 Postage	0	93	500	407		407	18.6%	
4665 Wages - General Admin.	13,466	113,839	178,949	65,111		65,111	63.6%	
4666 Wages - General Maint.	12,249	110,639	136,524	25,885		25,885	81.0%	3,636
4667 Staff Mileage	23	265	150	(115)		(115)	176.4%	
4675 Legal/Financial/Prof fees	0	1,500	3,500	2,000	500	1,500	57.1%	1,500
4680 Vacancy Advert	0	0	50	50		50	0.0%	
4690 HR Support	0	113	1,300	1,188		1,188	8.7%	
4992 Annual Town Meeting	0	0	425	425		425	0.0%	
General Expenditure :- Indirect Expenditure	<u>27,264</u>	<u>245,411</u>	<u>351,704</u>	<u>106,293</u>	<u>500</u>	<u>105,793</u>	<u>69.9%</u>	<u>5,136</u>
<b>Net Expenditure</b>	<u>(27,264)</u>	<u>(245,411)</u>	<u>(351,704)</u>	<u>(106,293)</u>				
7000 plus Transfer from EMR	0	5,136						
<b>Movement to/(from) Gen Reserve</b>	<u>(27,264)</u>	<u>(240,274)</u>						
<u>375 Rechargeable</u>								
1280 Rechargeable Exp. Refunded	362	5,518	0	(5,518)			0.0%	
Rechargeable :- Income	<u>362</u>	<u>5,518</u>	<u>0</u>	<u>(5,518)</u>				<u>0</u>
4685 Rechargeable Expenditure	1,701	4,393	0	(4,393)	90	(4,483)	0.0%	
4686 Wages-Rechargeable Expenditure	59	534	0	(534)		(534)	0.0%	
Rechargeable :- Indirect Expenditure	<u>1,760</u>	<u>4,927</u>	<u>0</u>	<u>(4,927)</u>	<u>90</u>	<u>(5,017)</u>		<u>0</u>
<b>Net Income over Expenditure</b>	<u>(1,399)</u>	<u>591</u>	<u>0</u>	<u>(591)</u>				

## Detailed Income &amp; Expenditure by Budget Heading 01/12/2020

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## Cost Centre Report

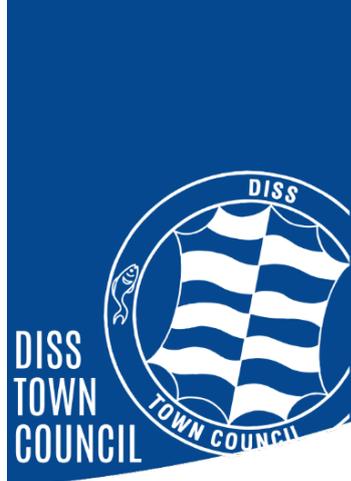
	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>380 S 137</u>								
4870 S 137 - Expenditure	0	19	30	12		12	61.7%	
S 137 :- Indirect Expenditure	<b>0</b>	<b>19</b>	<b>30</b>	<b>12</b>	<b>0</b>	<b>12</b>	<b>61.7%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>0</b>	<b>(19)</b>	<b>(30)</b>	<b>(12)</b>				
<u>400 Sports Ground</u>								
1400 Sports Ground Hire Fees	404	2,883	8,725	5,842			33.0%	
Sports Ground :- Income	<b>404</b>	<b>2,883</b>	<b>8,725</b>	<b>5,842</b>			<b>33.0%</b>	<b>0</b>
4905 Floodlights - R&R	0	0	1,000	1,000		1,000	0.0%	
4915 General Sports Ground Maint.	0	3,191	2,905	(286)	570	(856)	129.5%	
4920 Ground Maintenance	0	1,682	5,104	3,422	260	3,162	38.0%	
4930 Sports Grnd-Water Rate	0	117	553	436		436	21.2%	
4935 Sports Ground - Electricity	367	3,215	2,988	(227)		(227)	107.6%	
4940 Sports Ground - Phone	12	120	561	442		442	21.3%	
4945 Sports Ground - Insurance	0	1,258	1,225	(33)		(33)	102.7%	
4955 Skateboard Pk - Insurance/Insp	0	472	459	(13)		(13)	102.7%	
Sports Ground :- Indirect Expenditure	<b>379</b>	<b>10,054</b>	<b>14,795</b>	<b>4,741</b>	<b>830</b>	<b>3,911</b>	<b>73.6%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>25</b>	<b>(7,172)</b>	<b>(6,070)</b>	<b>1,102</b>				
<u>420 Events</u>								
4760 Royal British Legion	0	50	800	750		750	6.3%	
4991 Other Events	0	20	450	430		430	4.4%	
4995 Communication Strategy	0	0	1,000	1,000		1,000	0.0%	
Events :- Indirect Expenditure	<b>0</b>	<b>70</b>	<b>2,250</b>	<b>2,180</b>	<b>0</b>	<b>2,180</b>	<b>3.1%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>0</b>	<b>(70)</b>	<b>(2,250)</b>	<b>(2,180)</b>				
<u>425 Christmas Switch on Event</u>								
1235 Christmas Switch On Income	0	0	500	500			0.0%	
Christmas Switch on Event :- Income	<b>0</b>	<b>0</b>	<b>500</b>	<b>500</b>			<b>0.0%</b>	<b>0</b>
4990 Christmas Switch on Event	0	0	1,250	1,250		1,250	0.0%	
Christmas Switch on Event :- Indirect Expenditure	<b>0</b>	<b>0</b>	<b>1,250</b>	<b>1,250</b>	<b>0</b>	<b>1,250</b>	<b>0.0%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>0</b>	<b>0</b>	<b>(750)</b>	<b>(750)</b>				
<u>430 Carnival</u>								
1435 Carnival Income	0	51	9,305	9,254			0.5%	
Carnival :- Income	<b>0</b>	<b>51</b>	<b>9,305</b>	<b>9,254</b>			<b>0.5%</b>	<b>0</b>

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4996 Carnival	0	59	9,231	9,172		9,172	0.6%	
Carnival :- Indirect Expenditure	<u>0</u>	<u>59</u>	<u>9,231</u>	<u>9,172</u>	<u>0</u>	<u>9,172</u>	<u>0.6%</u>	<u>0</u>
<b>Net Income over Expenditure</b>	<u>0</u>	<u>(8)</u>	<u>74</u>	<u>82</u>				
<u>440 Town Mayor's Charity</u>								
1440 Town Mayor's Charity	100	130	1,500	1,370			8.7%	
Town Mayor's Charity :- Income	<u>100</u>	<u>130</u>	<u>1,500</u>	<u>1,370</u>			<u>8.7%</u>	<u>0</u>
<b>Net Income</b>	<u>100</u>	<u>130</u>	<u>1,500</u>	<u>1,370</u>				
<u>460 CIL</u>								
1460 CIL - CIL Income	0	3,162	0	(3,162)			0.0%	
CIL :- Income	<u>0</u>	<u>3,162</u>	<u>0</u>	<u>(3,162)</u>				<u>0</u>
5000 CIL - Expenditure	0	(3,827)	0	3,827	6,004	(2,177)	0.0%	
CIL :- Indirect Expenditure	<u>0</u>	<u>(3,827)</u>	<u>0</u>	<u>3,827</u>	<u>6,004</u>	<u>(2,177)</u>		<u>0</u>
<b>Net Income over Expenditure</b>	<u>0</u>	<u>6,989</u>	<u>0</u>	<u>(6,989)</u>				
<u>470 Streetlighting</u>								
4970 Streetlighting	0	95,360	14,500	(80,860)	14,022	(94,882)	754.4%	
Streetlighting :- Indirect Expenditure	<u>0</u>	<u>95,360</u>	<u>14,500</u>	<u>(80,860)</u>	<u>14,022</u>	<u>(94,882)</u>	<u>754.4%</u>	<u>0</u>
<b>Net Expenditure</b>	<u>0</u>	<u>(95,360)</u>	<u>(14,500)</u>	<u>80,860</u>				
<u>900 Reserves</u>								
9000 Earmarked Reserve Expenditure	0	0	0	0	5,600	(5,600)	0.0%	
Reserves :- Indirect Expenditure	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,600</u>	<u>(5,600)</u>		<u>0</u>
<b>Net Expenditure</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>				
Grand Totals:- Income	<u>9,815</u>	<u>660,683</u>	<u>675,241</u>	<u>14,558</u>			<u>97.8%</u>	
Expenditure	<u>54,155</u>	<u>530,607</u>	<u>675,241</u>	<u>144,634</u>	<u>45,830</u>	<u>98,804</u>	<u>85.4%</u>	
<b>Net Income over Expenditure</b>	<u>(44,340)</u>	<u>130,076</u>	<u>0</u>	<u>(130,076)</u>				
plus Transfer from EMR	<u>31,016</u>	<u>143,555</u>						
less Transfer to EMR	<u>0</u>	<u>12,370</u>						
<b>Movement to/(from) Gen Reserve</b>	<u>(13,324)</u>	<u>261,261</u>						

**DISS TOWN COUNCIL**

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Report Number:  
**45 / 2021**

Report to:	Executive Committee
Date of Meeting:	3 <sup>rd</sup> March 2021
Authorship:	Responsible Finance Officer (RFO)
Subject:	Review of Internal Controls

Introduction

1. As a statutory body (Local Government Act 1972 (LGA) s 9(4)(b)) in receipt of public funds, the Town Council must, in accordance with proper practices maintain adequate and effective financial management systems, a sound system of internal controls and arrangements for the management of risk (Audit & Accountability Act (A&A), s4(1) and annually review their effectiveness (A&A, s4(2) &(3)(b)).

Internal Control Documents

2. There are a number of documents which make up the Council's internal controls and help it fulfil its responsibilities regarding the management of risk and financial controls to ensure accountability in managing public funds.
3. These documents include:
  - a) Standing Orders – reviewed and adopted in November 2020
  - b) Financial Regulations (Appendix A) – Although reviewed, no changes are required. The National Association of Local Councils has not updated the model regulations since August 2019 and no recommendations from the auditor were made for adjustments.
  - c) The end of year statement of accounts and Annual Return – approved in July 2020.
  - d) Asset Register – approved in June each year.
  - e) The budget document – prepared in accordance with proper practices and approved in January each year.
  - f) Income & Expenditure Internal Control document (Appendix B) – this has been reviewed and recommended adjustments will be presented to the June Executive meeting.
  - g) The insurance schedule – Appendix C
  - h) The Internal Audit Plan - Appendix D
  - i) The Governance and Management Risk Register Version 15 - Appendix E - recommended amendments are highlighted
  - j) Investment Policy (Appendix F) and end of year investment report (Appendix G).

Internal Audit and appointment of the internal auditor

4. A full and thorough review of the appointment of internal auditor was carried out in March 2020 as part of the annual review of Internal Controls. It was deemed that the current internal auditor met all legal requirements and provided an audit service that complied with the Council's own internal Audit Plan.
5. As Auditing Solutions Ltd continues to provide a satisfactory service and reasonable assurance, it is recommended that they are appointed as the Council's Internal Auditor until the end of the 2021/22 Financial Year.

6. The interim internal audit report for 2020-21 was submitted to the February Full Council meeting for approval of proposed actions as appropriate responses to the seven recommendations.
7. The responses and actions are reported as follows:

**Recommendation 1** - *The 10 pence "RFO adjustment" reported on the December Current account bank reconciliation should be corrected appropriately.*

The 10p RFO adjustment has been appropriately corrected.

**R2** - *The need for a separate Credit card cashbook in Omega should be reviewed and possibly be closed with transactions entered in the purchase ledger on the date of purchase with the payment settlement in the next month posted accordingly through the Current account.*

The software providers have been contacted to review the process by which the credit card account is processed. The current system of cashbook entry is sustainable provided that at year end, the outstanding funds are journaled into sundry creditors. This will resolve the concern with minimal impact on current processes.

**R3** - *If not already in place, the member reviewing bank reconciliations periodically should also be presented with the underlying month-end bank statements and cashbooks evidencing their review of the documents accordingly. Actions arising from any anomalous entries being queried should also be formally recorded.*

The Internal Controls councillor will report his review of month end bank statements as soon as practicable to Full Council.

**R4** - *Consideration should be given to the acquisition of a suitably designed rubber certification stamp to be placed on each invoice / payment docket thereby reducing the need for a separate certification / coding sheet to be prepared and attached to each payment voucher.*

A review of procedures has identified that the certification/coding sheet is required with every payment voucher as it provides essential information for processing that would not fit onto physical invoices in all cases. The risk of duplication of invoice is not mitigated by the removal of the coding sheet as most invoices are emailed and printed. The risk is therefore managed by reconciliation with the purchase orders on the accounting software as committed expenditure and will be a barrier to an invoice being submitted twice for payment.

**R5** - *Appropriate action should be taken to remove the few "unmatched" income and credit note entries in the Sales Ledger where the cost of recovery, etc would outweigh any underpayment received.*

The few unmatched income and credit note entries have been or are due to be matched by year end.

**R6** - *The previously agreed percentage of approved fees to be paid by the Preschool for hire of the pavilion should be reviewed and be ratified formally by the Council at least once every other year.*

A recommendation for the hire charge discount that the playschool at the sports ground pavilion receives, is shown at the end of this report. The playschool receives a 55% seasonal discount which is distinct from the 50% published price list. This longstanding agreement needs to be ratified to comply and will be included in the hire charges review in future years.

**R7** - *The Council should consider the placement of surplus funds across a range of banking institutions in order to minimise the risk of loss should Barclays "fail".*

Consideration of other banks to provide savings accounts are included in the end of year investment report (Appendix G).

8. It is considered by the RFO that the internal audit was valuable and useful to the council to highlight areas of the council's procedures that require further scrutiny and provide reasonable assurance to the public.
9. The recommendations and audit procedure are informed by the statement of internal control. This document (Appendix H) is submitted to the committee for approval and aims to declare the council's approach to and responsibility for risk management, internal control and corporate governance.

#### Review of the Council's Banking Arrangements

10. A review of the banking arrangements is provided at Appendix I. The inclusion of this report in the internal controls review is intended to highlight current operational procedures and compliance with the RFO's obligation to report to council as set out in the financial regulations.

#### Conclusion

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

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

- a) the Financial Regulations
- b) the Income & Expenditure internal controls
- c) the insurance schedule for 2021/22 - subject to minor change
- d) the Internal Audit Plan and Appointment of Internal Auditor for 2021-22
- e) the Governance and Management Risk Register V15
- f) the Investment Policy
- g) That Auditing Solutions Ltd has met the requirements of Diss Town Council's internal audit plan, complies with the legal requirements of internal audit specifically independence, competence, and scope and is appointed to carry out the council's internal audit for the financial year 2021/22
- h) the hire fee discount for Merryfields playschool based at the sports ground pavilion
- i) the statement for internal controls document



## **DISS TOWN COUNCIL**

# Financial Regulations

These Financial Regulations were last adopted by the Council at its Meeting held on 18<sup>th</sup> March 2020

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## 1. GENERAL

- 1.1. These financial regulations govern the conduct of financial management by the Council and may only be amended or varied by resolution of the Council. Financial regulations are one of the Council's three governing policy documents<sup>1</sup> providing procedural guidance for members and officers. Financial regulations must be observed in conjunction with the Council's standing orders.
- 1.2. The Council is responsible in law for ensuring that its financial management is adequate and effective, and that the Council has a sound system of internal control which facilitates the effective exercise of the Council's functions, including arrangements for the management of risk.
- 1.3. The Council's accounting control systems must include measures:
  - a) for the timely production of accounts;
  - b) that provide for the safe and efficient safeguarding of public money;
  - c) to prevent and detect inaccuracy and fraud; and
  - d) identifying the duties of officers.
- 1.4. These financial regulations demonstrate how the Council meets these responsibilities and requirements.
- 1.5. At least once a year, prior to approving the Annual Governance Statement, the Council must review the effectiveness of its system of internal control which shall be in accordance with proper practices.
- 1.6. All staff must operate within these regulations. Breaches could lead to the Council's actions being called into question by auditors or members of the public and to challenges concerning the legality of those actions. Wilful breaches which seriously damage the Council's reputation or lead to financial gain for the Officer concerned will be dealt with as gross misconduct. Other breaches may result in disciplinary action.
- 1.7. Members of Council are expected to follow the instructions within these Regulations and not to entice employees to breach them. Failure to follow instructions within these Regulations brings the office of Councillor into disrepute.
- 1.8. The Responsible Financial Officer (RFO) holds a statutory office to be appointed by the Council.
- 1.9. The RFO;
  - a) acts under the policy direction of the Council;
  - b) administers the Council's financial affairs in accordance with all Acts, Regulations and proper practices;
  - c) determines on behalf of the Council its accounting records and accounting control systems;
  - d) ensures the accounting control systems are observed;

- e) maintains the accounting records of the Council up to date in accordance with proper practices;
  - f) assists the Council to secure economy, efficiency and effectiveness in the use of its resources; and
  - g) produces financial management information as required by the Council.
- 1.10. The accounting records determined by the RFO shall be sufficient to show and explain the Council's transactions and to enable the RFO to ensure that any income and expenditure account and statement of balances, or record of receipts and payments and additional information, as the case may be, or management information prepared for the Council from time to time comply with the Accounts and Audit Regulations<sup>1</sup> and the Audit and Accountability Act.
- 1.11. The accounting records determined by the RFO shall in particular contain:
- a) entries from day to day of all sums of money received and expended by the Council and the matters to which the income and expenditure or receipts and payments account relate;
  - b) a record of the assets and liabilities of the Council; and
  - c) wherever relevant, a record of the Council's income and expenditure in relation to claims made, or to be made, for any contribution, grant or subsidy.
- 1.12. The accounting control systems determined by the RFO shall include:
- a) procedures to ensure that the financial transactions of the Council are recorded as soon as reasonably practicable and as accurately and reasonably as possible;
  - b) procedures to enable the prevention and detection of inaccuracies and fraud and the ability to reconstruct any lost records;
  - c) identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions;
  - d) procedures to ensure that uncollectable amounts, including any bad debts are not submitted to the Council for approval to be written off except with the approval of the RFO and that the approvals are shown in the accounting records; and *(procedure for bad debts in excess of £100 to be developed as an Appendix for future approval see Internal Control Review Action Plan)*
  - e) measures to ensure that risk is properly managed.
- 1.13. The Council is not empowered by these Regulations or otherwise to delegate certain specified decisions. In particular any decision regarding:
- a) setting the final budget or the precept (Council Tax Requirement);

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

- b) approving accounting statements;
- c) approving an annual governance statement;
- d) borrowing;
- e) writing off bad debts;
- f) declaring eligibility for the General Power of Competence; and
- g) addressing recommendations in any report from the internal or external auditors,

shall be a matter for the full Council only.

1.14. In addition, the Council must:

- a) determine and keep under regular review the bank mandate for all Council bank accounts;
- b) approve any grant or a single commitment in excess of £10,000 or existing committee budget; and
- c) in respect of the annual salary for any employee have regard to recommendations about annual salaries of employees made by the relevant committee in accordance with its terms of reference.

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

In these financial regulations the term 'proper practice' or 'proper practices' shall refer to guidance issued in *Governance and Accountability for Local Councils– a Practitioners' Guide (England)* issued by the Joint Practitioners Advisory Group (JPAG).

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

- 2.1. All accounting procedures and financial records of the Council shall be determined by the RFO in accordance with the Accounts and Audit Regulations, appropriate Guidance and proper practices.
- 2.2. On a quarterly basis and at each financial year end, a member other than the Chairman shall be appointed to verify bank reconciliations produced by the RFO . The member shall sign the reconciliations and the original bank statements as evidence of verification. This activity shall on conclusion be reported, including any exceptions to and noted by the Executive Committee or the Council.
- 2.3. The RFO shall complete the annual statement of accounts, annual report, and any related documents of the Council contained in the Annual Return (as specified in proper practices) as soon as practicable after the end of the financial year and having certified the accounts shall submit them and report thereon to the Council within the timescales set by the Accounts and Audit Regulations.

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

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

- 3.1. Each committee shall review its three year forecast of revenue and capital income and expenditure. Having regard to the forecast, it shall thereafter formulate and submit proposals for the following financial year to the Council not later than the **middle of November** each year including any proposals for revising the forecast.
- 3.2. The RFO must each year, by no later than **November**, prepare detailed estimates of all income and expenditure including the use of reserves and all sources of funding for

the following financial year in the form of a budget to be considered by the Executive Committee and the Council.

- 3.3. The Council shall consider annual budget proposals in relation to the Council's three year forecast of revenue and capital income and expenditure including recommendations for the use of reserves and sources of funding and update the forecast accordingly.
- 3.4. The Council shall fix the precept (Council tax requirement), and relevant basic amount of Council tax to be levied for the ensuing financial year not later than by the end of January each year or the date specified by the billing authority whichever is the earlier. The RFO shall issue the precept to the billing authority and shall make a copy of the approved annual budget available on the website as soon as possible thereafter.
- 3.5. The approved annual budget shall form the basis of financial control for the ensuing year.

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

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

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

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

- 4.2. No expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure other than by resolution of the Council, or duly delegated committee. During the budget year and with the approval of Council having considered fully the implications for public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate ('virement').
- 4.3. Unspent provisions in the revenue or capital budgets for completed projects shall not be carried forward to reduce the budget of a subsequent year.
- 4.4. The salary budgets are to be reviewed at least annually for the following financial year and such review shall be evidenced by a hard copy schedule signed by the Clerk or the Chairman of the Executive committee. The RFO will inform committees of any changes impacting on their budget requirement for the coming year in good time.
- 4.5. In cases of extreme risk to the delivery of Council services, the Clerk may authorise revenue expenditure on behalf of the Council which in the Clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit

of **£5000**. The Clerk shall report such action to the Chairman as soon as possible and to the Council as soon as practicable thereafter.

- 4.6. No expenditure shall be authorised in relation to any capital project and no contract entered into or tender accepted involving capital expenditure unless the Council is satisfied that the necessary funds are available and/or the requisite borrowing approval has been obtained. Funds obtained for specific projects shall be ringfenced in identifiable accounts. Expenditure from those accounts will be reconciled with primary sources of funding requests and applications.
- 4.7. All capital works shall be administered in accordance with the Council's standing orders and financial regulations relating to contracts.
- 4.8. The RFO shall regularly provide the Council with a statement of income and expenditure to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances. For this purpose "material" shall be in excess of **£100** or **15%** of the budget.
- 4.9. Changes in earmarked reserves shall be approved by Council as part of the budgetary control process.

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

- 5.1. The Council's banking arrangements, including the bank mandate, shall be made by the RFO and approved by the Council; banking arrangements may not be delegated to a committee. They shall be regularly reviewed for safety and efficiency. The council reserves the right to obtain credit references in respect of members or employees who act as signatories.
- 5.2. The RFO shall report monthly to the Council or the Executive Committee, a schedule of payments (such list of payments made will be uploaded to the website). Out-of-the-ordinary payments requiring authorisation, will form part of the agenda for the meeting and the relevant invoice will be presented to the Council or committee. Having satisfied itself, the Council or committee shall authorise payment by a resolution. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of a contract of employment) may be summarised to remove public access to any personal information.
- 5.3. All invoices for payment shall be examined, verified and certified by the RFO to confirm that the work, goods or services to which each invoice relates has been received, carried out, examined and represents expenditure previously approved by the Council.
- 5.4. The RFO shall examine invoices for arithmetical accuracy and analyse them to the appropriate expenditure heading. The RFO shall take all steps to pay all invoices submitted, and which are in order, at the next available payment run.
- 5.5. The Clerk and RFO shall have delegated authority to authorise the payment of items only in the following circumstances:

- a) are within existing budgets and relate to the normal day to day operations of the Council or for which the expenditure has previously been authorised by Council and the RFO has verified the invoice (as per 5.3 above) and presented at council.
  - b) Fund transfers within the Councils banking arrangements shall be unlimited amounts from the general account to the savings account. Transfers from the savings account to the general account shall be sufficient to cover the invoices authorised for payment by the RFO, with a reserve of no more than £10,000 to be maintained in the Current account. Transfers to the Wages and Petty Cash account shall not exceed £10,000 and nor shall the balance in this account. A list of all payments shall be submitted to the next appropriate meeting of Council or the Executive committee.
- 5.6. In respect of grants a duly authorised committee shall approve expenditure within any limits set by Council and in accordance with any policy statement approved by Council. Any Revenue or Capital Grant in excess of £5,000 shall before payment, be subject to ratification by resolution of the Council.
- 5.7. Members are subject to the Code of Conduct that has been adopted by the Council and shall comply with the Code and Standing Orders when a decision to authorise or instruct payment is made in respect of a matter in which they have a disclosable pecuniary or other interest, unless a dispensation has been granted.
- 5.8. The council will aim to rotate the duties of members in these Regulations so that onerous duties are shared out as evenly as possible over time. Any changes in the recorded details of suppliers, such as bank account records, shall be verified by the RFO/Town Clerk.

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

- 6.1. The Council will make safe and efficient arrangements for the making of its payments.
- 6.2. Following authorisation under Financial Regulation 5 above, the Council, a duly delegated committee or, if so delegated, the Clerk or RFO shall give instruction that a payment shall be made.
- 6.3. All payments shall be affected by cheque or electronic transfers, in accordance with a resolution of the council.
- 6.4. Cheques or orders for payment drawn on the bank account in accordance with the invoices authorised for payment shall be signed/authorised by two members of Council in accordance with a resolution instructing that payment. Payment may be made by internet banking transfer provided evidence is retained showing which members approved the payment.
- 6.5. If a member who is also a bank signatory has declared a disclosable pecuniary interest, or has any other interest, in the matter in respect of which the payment is being made, that Councillor shall be required to consider Standing Orders, and thereby determine whether it is appropriate and / or permissible to be a signatory to the transaction in question.

- 6.6. To indicate agreement of the details shown on the cheque with the counterfoil and the invoice or similar documentation, the signatories shall each also initial the cheque counterfoil.
- 6.7. Cheques or orders for payment shall be verified by the RFO, authorised for payment by the Clerk/Deputy Clerk and approved by two signatories to the account and reported to the next convenient meeting of the Council or Executive Committee .
- 6.8. Payment for utility supplies (energy, telephone, water and equipment lease) and any National Non-Domestic Rates may be made by variable Direct Debit provided that the instructions are signed by two Officers and any payments are reported to Council as made. The approval of the use of a variable Direct Debit shall be reported to the Council at least every two years.
- 6.9. Payment for certain items (principally salaries) may be made by Banker's Standing Order provided that the instructions are signed, or otherwise evidenced by two authorised bank signatories and are retained and any payments reported to Council as made. The approval of the use of a Banker's Standing Order shall be reported to the Council at least every two years.
- 6.10. Payment for certain items may be made by BACS or CHAPS methods provided that the instructions for each payment are signed, or otherwise evidenced, by two authorised bank signatories are retained and any payments are reported to Council as made. The approval of the use of BACS or CHAPS shall be reported to the Council at least every two years.
- 6.11. Where a computer requires use of a personal identification number (PIN) or other password(s) for access to the councils records on that computer, a note shall be made of the PIN and passwords and shall be handed to and retained by the Town Clerk of in a sealed dated envelope in the secured office safe. This envelope may not be opened other than in the presence of two other councillors. After the envelope has been opened, in any circumstances, the PIN and/or passwords shall be changed as soon as practicable. The fact that the sealed envelope has been opened, in whatever circumstances, shall be reported to all members immediately and formally to the next available meeting of the council. This will not be required for a member's personal computer used only for remote authorization of bank payments.
- 6.12. No employee or Councillor shall disclose any PIN or password, relevant to the working of the Council or its bank accounts, to any person not authorised in writing by the Council or a duly delegated committee.
- 6.13. Regular back-up copies of the records on any computer shall be made and shall be stored securely away from the computer in question, and preferably off site.
- 6.14. The Council, and any members using computers for the Council's financial business, shall ensure that anti-virus, anti-spyware and firewall, software with automatic updates, together with a high level of security, is used.
- 6.15. Where internet banking arrangements are made with any bank, the RFO shall be appointed as the Service Administrator. The Bank Mandate approved by the Council shall identify a number of Councillors who will be authorised to approve transactions

on those accounts. The bank mandate will state clearly the amounts of payments that can be instructed by the use of the Service Administrator alone, or by the Service Administrator with a stated number of approvals.

- 6.16. Access to any internet banking accounts will be directly to the access page (which must not under any circumstances be saved under “favourites”), and not through a search engine or e-mail link. Remembered or saved passwords facilities must not be used on any computer used for Council banking work. Breach of this regulation will be treated as a very serious matter under these regulations.
- 6.17. Changes to account details for suppliers, which are used for internet banking may only be changed on written hard copy notification by the supplier and supported by hard copy authority for change signed by two of the Clerk, the Deputy Town Clerk, a member. A programme of regular checks of standing data with suppliers will be followed.
- 6.18. Any Credit Card issued for use will be specifically restricted to the Clerk/Deputy Clerk and the RFO and will also be restricted to a single transaction maximum value of £500 and monthly spending restricted to £1000 unless authorised by Council or Executive committee before any order is placed.
- 6.19. Pre-paid debit cards will not be used.
- 6.20. Any corporate credit card or trade card account opened by the Council will be specifically restricted to use by the Clerk, Deputy Clerk and RFO and shall be subject to automatic payment in full at each month-end. Where a corporate credit/debit card is provided, personal credit or debit cards of members or staff shall not be used under any circumstances.
- 6.21. Any corporate credit card provided will be stored in a secure location on the Council premises with access only provided to the Clerk, Deputy Clerk and RFO. All payments made using the credit card must be supported by a Purchase Order and /or an invoice and will be paid from the General Account to ensure appropriate authorisations.
- 6.22. The Council will not maintain any form of cash float. All cash received must be banked intact. Any payments made in cash by the RFO (for example for postage or minor stationery items) shall be refunded on a regular basis, at least quarterly.
- 6.23. Adequate systems of internal control will be implemented prior to adopting electronic payments.

## **7. PAYMENT OF SALARIES**

- 7.1. As an employer, the Council shall make arrangements to meet fully the statutory requirements placed on all employers by PAYE and National Insurance legislation. The payment of all salaries shall be made in accordance with payroll records and the rules of PAYE and National Insurance currently operating, and salary rates shall be as agreed by Council, or by the Executive Committee.
- 7.2. Payment of salaries and payment of deductions from salary such as may be required to be made for tax, national insurance and pension contributions, or similar statutory or discretionary deductions must be made in accordance with the payroll records and

on the appropriate dates stipulated in employment contracts, provided that each payment is reported to the next available Council meeting, as set out in these regulations above.

- 7.3. No changes shall be made to any employee's salary scale range, emoluments, or terms and conditions of employment without the prior consent of the Executive Committee.
- 7.4. Each and every payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a separate confidential record (confidential cash book). This confidential record is not open to inspection or review (under the Freedom of Information Act 2000 or otherwise) other than:
  - a) by any Councillor who can demonstrate a need to know;
  - b) by the internal auditor;
  - c) by the external auditor; or
  - d) by any person authorised under Audit Commission Act 1998, or any superseding legislation.
- 7.5. The total of such payments in each calendar month shall be reported with all other payments as made as may be required under these Financial Regulations, to ensure that only payments due for the period have actually been paid.
- 7.6. An effective system of personal performance management should be maintained for senior officers.
- 7.7. Any termination payments shall be supported by a clear business case and reported to the Council. Termination payments shall only be authorised by Council.

## **8. LOANS AND INVESTMENTS**

- 8.1. All borrowings shall be effected in the name of the Council, after obtaining any necessary borrowing approval. Any application for borrowing approval shall be approved by Council as to terms and purpose. The application for Borrowing Approval, and subsequent arrangements for the Loan shall only be approved by full Council.
- 8.2. Any financial arrangement which does not require formal Borrowing Approval from the Secretary of State (such as Hire Purchase or Leasing of tangible assets) shall be subject to approval by the full Council or Executive Committee. In each case a report in writing shall be provided to Council in respect of value for money for the proposed transaction.
- 8.3. All loans and investments shall be negotiated in the name of the Council and shall be for a set period in accordance with Council policy.
- 8.4. The Council should consider the need for an Investment Strategy and Policy which, if drawn up, shall be in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the Council at least annually.

The Council shall seek appropriate advice before approving an Investment Strategy and Policy.

- 8.5. All investments of money under the control of the Council shall be in the name of the Council.
- 8.6. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.
- 8.7. Payments in respect of short term or long term investments, including transfers between bank accounts held in the same bank, or branch, shall be made in accordance with Regulation 5 (Authorisation of payments) and Regulation 6 (Instructions for payments).

## **9. INCOME**

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

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

- 10.1. An official order authorised by **either the Clerk, Deputy Clerk or the RFO** or letter shall be issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained. The Maintenance Manager will be permitted to authorise official orders relevant to the role's scope of work up to a value of £500.
- 10.2. Order books shall be controlled by the Town Clerk/RFO.
- 10.3. All members and Officers are responsible for obtaining value for money at all times. An Officer issuing an official order shall ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction, usually by obtaining three or more quotations or estimates from appropriate suppliers, subject to any *de minimis* provisions in Regulation 11 (I) below.
- 10.4. A member may not issue an official order or make any contract on behalf of the Council.
- 10.5. The RFO, Clerk or Deputy Clerk shall verify the lawful nature of any proposed purchase before the issue of any order, and in the case of new or infrequent purchases or payments, the RFO, Clerk or Deputy Clerk shall ensure that the statutory authority shall be reported to the meeting at which the order is approved so that the minutes can record the power being used.

## 11. CONTRACTS

- 11.1. Procedures as to contracts are laid down as follows:
  - a. Every contract shall comply with these financial regulations, and no exceptions shall be made otherwise than in an emergency provided that this regulation need not apply to contracts which relate to items (i) to (vi) below:
    - i. for the supply of gas, electricity, water, sewerage and telephone services;
    - ii. for specialist services such as are provided by legal professionals acting in disputes.
    - iii. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;
    - iv. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the Council;
    - v. for additional audit work of the external Auditor up to an estimated value of £500 (in excess of this sum the Clerk and RFO shall act after consultation with the Council Leader and Chairman of the Executive Committee); and
    - vi. for goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.
  - b. In accordance with the Public Contracts Regulations 2015, where it is intended to enter into a contract exceeding **£25,000** in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a), and the contract is to be advertised, the Clerk shall:

- i. ensure the contract information and details of the award are published on the government's Contracts Finder website.
  - ii. invite tenders from at least three firms appropriately qualified to undertake the work.
- c. When applications are made to waive financial regulations relating to contracts to enable a price to be negotiated without competition, the reason shall be embodied in a recommendation to the Council.
- d. Such invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases. The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post. Each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract.
- e. All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least two members of Council.
- f. If less than three tenders are received for contracts above £25,000 or if all the tenders are identical, the Council may make such arrangements as it thinks fit for procuring the goods or materials or executing the works.
- g. Any invitation to tender issued under this regulation shall be subject to Standing Orders 18 c., d., e. & f and shall refer to the terms of the Bribery Act 2010.
- h. When it is to enter into a contract of less than £25,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Clerk or RFO shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below £3,000 and above £100 the Clerk or RFO shall strive to obtain 3 estimates. Otherwise, Regulation 10 (3) above shall apply.
- i. The Council shall not be obliged to accept the lowest or any tender, quote or estimate.
- j. Should it occur that the Council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the Council requires further pricing, provided that the specification does not change, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision-making process was being undertaken.
- k. The European Union Procurement Directive shall apply and the terms of the Public Contracts Regulations and the Utilities Contracts Regulations including thresholds shall be followed.

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

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

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

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

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

- 14.1. The Clerk shall make appropriate arrangements for the custody of all title deeds and Land Registry Certificates of properties held by the Council. The RFO shall ensure a record is maintained of all properties held by the Council, recording the location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held in accordance with Accounts and Audit Regulations.
- 14.2. No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the Council, together with any other consents required by law, save where the estimated value of any one item of tangible movable property does not exceed £1,000.
- 14.3. No real property (interests in land) shall be sold, leased or otherwise disposed of without the authority of the Council, together with any other consents required by law, In each case a Report in writing shall be provided to Council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).

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

## **15. INSURANCE**

- 15.1. Following the annual risk assessment (per Financial Regulation 17), the RFO shall effect all insurances and negotiate all claims on the Council's insurers in consultation with the Clerk.
- 15.2. The Clerk shall give prompt notification to the RFO of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.
- 15.3. The RFO shall keep a record of all insurances effected by the Council and the property and risks covered thereby and annually review it.
- 15.4. The RFO shall be notified of any loss liability or damage or of any event likely to lead to a claim, and shall keep a record of such claims and report periodically to the Executive Committee.
- 15.5. All appropriate members and employees of the Council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined annually by the Council, or Executive Committee.

## **16. CHARITIES**

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

## **17. RISK MANAGEMENT**

- 17.1. The Council is responsible for putting in place arrangements for the management of risk. The Clerk [with the RFO] shall prepare, for approval by the Council, risk management policy statements in respect of all activities of the Council. Risk policy statements and consequential risk management arrangements shall be reviewed by the Council at least annually following review by the Executive Committee.

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

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

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

\* \* \*

## INTERNAL CONTROLS

**INCOME – Cash/Cheques**

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

**EXPENDITURE – cheques****Wages & Petty Cash Account (signatory any two of the Deputy, the Clerk or RFO only up to £10,000)**

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

## INTERNAL CONTROLS

10.	Monthly Bank reconciliation	Finance Assistant	RFO and Internal Controls member
NB	Maximum permitted amount in the account at any one time £10,000, wages prepared by two different members of staff (includes Town Clerk). Fidelity insurance cover to £500,000.	Responsible Finance Officer/Town Clerk	Town Clerk

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

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

## INTERNAL CONTROLS

18.	Monthly Bank reconciliation	Finance Assistant	RFO and Internal Controls member

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

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

### INCOME – Cash/Cheques

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

### EXPENDITURE – cheques

Procedure No:	PROCEDURE	CARRIED OUT BY	CHECKED BY
1.	Check invoices against official orders and delivery notes, for accuracy and prepare for payment	Finance Assistant/ Responsible Finance Officer	Town Clerk/RFO
2.	Voucher to be completed for every cheque showing name of payee, nature of goods, budget heading (s), cheque number & amount – split net, VAT and gross amounts, and stapled to invoice (s)	Finance Assistant/ Responsible Finance Officer	Town Mayor
3.	Prepare cheques for signature by Town Mayor and either Town Clerk	Finance Assistant/ Responsible Finance Officer	Town Mayor

### INTERNAL CONTROLS

4.	Expenditure to be entered on to appropriate event spreadsheet	Administrative/Finance Assistant	As part of Internal Audit
5.	Cheques to be sent to creditors	Administrative/Finance Assistant and Marketing and Administrative Assistant	Responsible Finance Officer
6.	Vouchers & invoices to be filed in Sundry Creditors' file	Administrative/Finance Assistant and Finance Assistant	Responsible Finance Officer
7.	All entries to be entered into computerised accounts system	Finance Assistant/ Responsible Finance Officer	Responsible Finance Officer
8.	Monthly Bank reconciliation	Finance Assistant	RFO and Internal Controls member
9.	After each fundraising event, expenditure from individual spreadsheet to be entered onto Financial Summary spreadsheet	Administrative & Finance Assistant / Finance Assistant	As part of Internal Audit



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

## Select for Local Councils Policy Schedule

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

Policy Number	YLL-272003-4853
Insured	Diss Town Council
Business	Parish / Town Council
Period of Insurance	
From	01 <sup>st</sup> April 2021
To	31 <sup>st</sup> March 2022
and any other period for which cover has been agreed.	
Renewal Premium	£ 14,771.64

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

Schedule Number	83098505
Long term agreement active until	01 <sup>st</sup> April 2022
Preparation Date	05 <sup>th</sup> February 2021
Prepared by	Mr Jonathan Meiseles
Policy Form Reference	MLAACC03

### Policy Cover Declaration:

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

This is important information, please read it carefully and check that the facts given about you are correct and that

we have included all the covers that you require. We are unable to give you advice so it is your responsibility to check the cover is correct for your organisation.

## Important information

### **Taking reasonable care**

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

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

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

## Lines of Cover applying

### Part A – Material Damage

#### Table Headings

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

#### Sums Insured

Premises Address	Buildings Sum Insured	Loss of Rent	Contents (a)	Contents (b)	Contents (c)	Contents (d)	Contents (e)	Contents (f)	Contents (g)
1. Council Offices, 11-12 Market Hill, Diss, Norfolk, IP22 4JZ	£515,000.00	£13,718.00	£16,540.59	£1,411.12	£0.00	£0.00	£0.00	£0.00	£0.00
2. Park Pavillion, Diss, Norfolk, IP22 4JZ	£109,017.25	N/A	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
3. Public Convenience, Park Road, Diss, Norfolk, IP22 4AS	£159,458.08	N/A	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
4. Corn Hall, St. Nicholas Street, Diss, Norfolk, IP22 4LB	£4,431,690.94	N/A	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
5. Cemetery Bungalow, Diss, Norfolk, IP22 4DL	£154,500.00	£8,406.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
6. Sports Pavillion, Shelfanger Road,, Roydon, Diss, Norfolk, IP22 5XT	£406,780.78	N/A	£8,306.76	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
7. 2 x Cemetery Chapels, Diss, Norfolk, IP22 4DL	£528,815.03	N/A	£0.00	£4,832.94	£0.00	£0.00	£0.00	£0.00	£0.00
8. Diss Youth and Community Centre, Shelfanger	£1,395,650.00	N/A	£17,738.64	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00

Road,, Diss, Norfolk, IP22 4EH									
9. The Shambles, 4-5 Market Place, Diss, Norfolk, IP22 4AB	£225,101.76	N/A	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00

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

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

**Excesses Applicable to Premises 1, 2, 3, 4, 5, 6, 7, 8 & 9**

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

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

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

**10. Communicable Diseases exclusion**

The following exclusion is added to General Exclusions but is not applicable to parts E, F, G, H, I, J, K, L, M, N, O, P, Q and R

**5. Communicable Diseases**

This Policy does not cover any loss, damage, liability, claim, cost or expense of whatsoever nature, directly or indirectly caused by, contributed to by, resulting from, arising out of, or in connection with the following:

- a) a **communicable disease**; or
- b) the fear or threat (whether actual or perceived) of a **communicable disease**

regardless of any other cause or event contributing concurrently or in any other sequence thereto.

For the purposes of this exclusion, '**communicable disease**' means any disease which can be transmitted by means of any substance or agent from any organism to another organism where:

- i) the substance or agent includes, but is not limited to, a virus, bacterium, parasite or other organism or any variation thereof, whether deemed living or not; and
- ii) the method of transmission, whether direct or indirect, includes but is not limited to, airborne transmission, bodily fluid transmission, transmission from or to any surface or object, solid, liquid or gas or between organisms; and
- iii) the disease, substance or agent can cause or threaten damage to human health or human welfare or can cause or threaten damage to, deterioration of, loss of value of, marketability of or loss of use of property.



This exclusion does not however apply in respect of and only to the extent of cover expressly stated as being provided under the extension applicable to Part B – Business Interruption titled Named Diseases, Murder, Suicide or Rape.

**Part B – Business Interruption**

Premises Address	Additional Expenditure	Indemnity Period (Months)	Loss of Data	Indemnity Period (Months)	Loss of Gross Revenue	Indemnity Period (Months)
All premises	£30,000	24	£5,000	24	£97,636	24

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

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

**Operative Endorsements:**

**10. Communicable Diseases exclusion**

The following exclusion is added to General Exclusions but is not applicable to parts E, F, G, H, I, J, K, L, M, N, O, P, Q and R

**5. Communicable Diseases**

This Policy does not cover any loss, damage, liability, claim, cost or expense of whatsoever nature, directly or indirectly caused by, contributed to by, resulting from, arising out of, or in connection with the following:

- a) a communicable disease; or
- b) the fear or threat (whether actual or perceived) of a communicable disease

regardless of any other cause or event contributing concurrently or in any other sequence thereto.

For the purposes of this exclusion, 'communicable disease' means any disease which can be transmitted by means of any substance or agent from any organism to another organism where:

- i) the substance or agent includes, but is not limited to, a virus, bacterium, parasite or other organism or any variation thereof, whether deemed living or not; and
- ii) the method of transmission, whether direct or indirect, includes but is not limited to, airborne transmission, bodily fluid transmission, transmission from or to any surface or object, solid, liquid or gas or between organisms; and
- iii) the disease, substance or agent can cause or threaten damage to human health or human welfare or can cause or threaten damage to, deterioration of, loss of value of, marketability of or loss of use of property.

This exclusion does not however apply in respect of and only to the extent of cover expressly stated as being provided under the extension applicable to Part B – Business Interruption titled Named Diseases, Murder, Suicide or Rape.

**11. Named Diseases amendment**

Extension 2. under Part B – Business Interruption Section 5 – Special Extensions is deleted and restated as follows;

**2. Named Diseases, Murder, Suicide or Rape**

The insurance in respect of each item under this Part includes loss resulting from interruption of or interference with the **business** carried on by the **insured** at the **premises** in consequence of:

- a) i) any occurrence of a Named Disease at the **premises** or attributable to food or drink supplied from the **premises**

- ii) any discovery of an organism at the **premises** likely to result in the occurrence of a Named Disease
- iii) any discovery of a Named Disease at the **premises**
- b) the discovery of vermin or pests at the **premises**
- c) any accident causing defects in the drains or other sanitary arrangements at the **premises** which causes restrictions on the use of the **premises** on the order or advice of the competent local authority
- d) any occurrence of murder, suicide or rape at the **premises**.

Provided always that:

- 1) Named Disease will mean illness sustained by any person resulting from:
  - A) food or drink poisoning
  - B) one of the following specified human infectious or human contagious diseases:
 

Acute encephalitis	- Ophthalmia neonatorum
Acute poliomyelitis	- Paratyphoid fever
Anthrax	- Rabies
Bubonic Plague	- Relapsing fever
Cholera	- Rubella
Diphtheria	- Scarlet fever
Dysentery	- Smallpox
Legionellosis	- Tetanus
Legionnaires Disease	- Tuberculosis
Leprosy	- Typhoid fever
Leptospirosis	- Typhus fever
Malaria	- Viral hepatitis
Measles	- Viral haemorrhagic
Meningitis	- Whooping cough
Meningococcal Infection	- Yellow fever
Mumps	

an outbreak of which the competent local authority has stipulated shall be notified to them.

- 2) For the purposes of this clause:
  - A) Indemnity Period will mean the period during which the results of the **business** are affected in consequence of the occurrence, discovery or accident beginning with the date from which the restrictions on the **premises** are applied or in the case of d) above with the date of the occurrence and ending not later than the Maximum Indemnity Period thereafter.
  - B) Maximum Indemnity Period will mean three months.

- 3) in the event that this Part includes an extension which deems loss, destruction or damage at other locations to be Damage at the **premises** such extension will not apply to this Special Extension.
- 4) The **insurer** will not be liable under this clause for:
  - A) loss arising from restrictions on the use of the **premises** in consequence of an emergency prohibition notice or emergency prohibition order being served against the insured or the manager of the **premises** in relation to a breach of the Food Safety Act 1990, General Food Regulations 2004 or Food Hygiene Regulations 2006 including any amendments or re-enactment thereto
  - B) any costs incurred in the cleaning, repair, replacement, recall or checking of **property**.
- 5) The **insured** will comply with all issues identified as contraventions arising from a Food Premises Inspection Report within the timescales stated in such report.
- 6) 6) The **insured** will notify the **insurer** immediately of any prohibition notice, emergency prohibition notice or emergency prohibition order served against them or the manager of the premises in relation to a breach of the Food Safety Act 1990, General Food Regulations 2004 or Food Hygiene Regulations 2006 including any amendments or re-enactment thereto.
- (7) The **insurer** will only be liable for the loss arising at those **premises** which are directly affected by the occurrence, discovery or accident under this part and then only for an amount not exceeding £100,000 any One Event and in the aggregate in any one period of insurance.

**Part C – All Risks**

**Table Headings**

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

Item Description	Premises Address (if applicable)	Sum Insured	Excess
Contents (c)	11-12 Market Hill, Diss, Norfolk, IP22 4JZ	£65,194.31	£100

**Additional Items:**

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

Item Description	Sum Insured	Excess
Machinery, Equipment and Hand Tools	£6,000.00	£100
Paintings	£5,949.43	£100
Christmas lights	£18,003.38	£100
Town Sign	£4,977.69	£100
Seats	£4,326.39	£100
Bins	£4,451.72	£100
Chairmans Chain of Office	£8,306.47	£100
Deputy Town Mayors Pendant	£819.28	£100
Mayoral Robes	£1,112.60	£100
Fountain in Middle of Mere at Diss Park	£28,254.65	£100
Floodlighting	£43,245.84	£100
Park Lighting	£32,994.58	£100
Information boards	£1,676.03	£100
Millennium Stone of Carved Granite	£2,966.97	£100
Entrance Stone to Garden of Rest at the Cemetery	£660.32	£100
10 Benches	£3,264.16	£100
1 x Tree seat	£2,000.00	£100
5 x Picnic Tables	£2,642.63	£100
Sign	£370.86	£100
Skatepark	£109,293.11	£100
Polished Granite Commemorative Stone	£3,497.88	£100
Cast Iron Finger Posts	£12,180.57	£100
Junior Swings including safety surfacing	£10,861.22	£100
MUGA and associated equipment	£71,069.04	£100

Toddler Play equipment including safety surfacing and perimeter fencing	£65,340.42	£100
Twinfly including safety surfacing	£18,570.67	£100
4 Metal picnic benches	£3,231.68	£100
2 x Lighting Collumns and 2 x Control Boxes - Skateboard Park	£6,272.98	£100
20 x 8 Cut-down Container, Situated at Sports Ground, Shelfanger Road, Diss IP22 4JG	£2,000.00	£100
Allotment Sheds	£6,272.98	£100
Fountain Kiosk	£7,527.56	£100
Town Freedom Carved Granite Commemorative Stone	£3,045.13	£100
7 Panel Full Pod Shelter / Adult Gym Equipment	£29,003.90	£100
100 Fold Up Chairs stored at Park Pavilion but also used in Park	£1,773.86	£100
Duck Suit	£1,837.02	£100
13 Ipads	£4,433.38	£100
Canon Camera and Accessories	£284.19	£100
Projector and Accessories	£341.03	£100
20 Fold Up Tables	£2,273.53	£100
Walk Clock by S Newman	£2,484.34	£100
Corn Hall Clock by AT Marsh	£3,726.52	£100
Running Track and Fencing	£125,796.55	£100
Storage Dolly	£21,110.05	£100
7 Toblerones	£15,757.13	£100
6 Benches	£20,259.16	£100
4 Cycle Racks	£3,376.53	£100
Viewing Platforms and Boardwalk	£163,909.05	£100
Container Storage	£2,682.12	£100
Container Storage	£1,742.76	£100
18x Steel Engine Bines - Planters for Streetscape	£1,019.70	£100
Junior Play Equipment	£148,048.08	£100
Cemetery Benches x 8	£3,296.00	£100
Market Place Noticeboard	£1,502.77	£100

The excess stated applies to each and every loss.

**Operative Endorsements:** 1, 2, 3 & 7 (see pages 35 - 37)

#### 10. Communicable Diseases exclusion

The following exclusion is added to General Exclusions but is not applicable to parts E, F, G, H, I, J, K, L, M, N, O, P, Q and R

#### 5. Communicable Diseases

This Policy does not cover any loss, damage, liability, claim, cost or expense of whatsoever nature, directly or indirectly caused by, contributed to by, resulting from, arising out of, or in connection with the following:

- a) a **communicable disease**; or

b) the fear or threat (whether actual or perceived) of a **communicable disease**

regardless of any other cause or event contributing concurrently or in any other sequence thereto.

For the purposes of this exclusion, '**communicable disease**' means any disease which can be transmitted by means of any substance or agent from any organism to another organism where:

- i) the substance or agent includes, but is not limited to, a virus, bacterium, parasite or other organism or any variation thereof, whether deemed living or not; and
- ii) the method of transmission, whether direct or indirect, includes but is not limited to, airborne transmission, bodily fluid transmission, transmission from or to any surface or object, solid, liquid or gas or between organisms; and
- iii) the disease, substance or agent can cause or threaten damage to human health or human welfare or can cause or threaten damage to, deterioration of, loss of value of, marketability of or loss of use of property.

This exclusion does not however apply in respect of and only to the extent of cover expressly stated as being provided under the extension applicable to Part B – Business Interruption titled Named Diseases, Murder, Suicide or Rape.

**Part D – Money**

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

**Excess:** £50 each and every loss

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

Operative Endorsements:

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

**10. Communicable Diseases exclusion**

The following exclusion is added to General Exclusions but is not applicable to parts E, F, G, H, I, J, K, L, M, N, O, P, Q and R

**5. Communicable Diseases**

This Policy does not cover any loss, damage, liability, claim, cost or expense of whatsoever nature, directly or indirectly caused by, contributed to by, resulting from, arising out of, or in connection with the following:

- a) a **communicable disease**; or
- b) the fear or threat (whether actual or perceived) of a **communicable disease**

regardless of any other cause or event contributing concurrently or in any other sequence thereto.

For the purposes of this exclusion, ‘**communicable disease**’ means any disease which can be transmitted by means of any substance or agent from any organism to another organism where:

- i) the substance or agent includes, but is not limited to, a virus, bacterium, parasite or other organism or any

variation thereof, whether deemed living or not; and

- ii) the method of transmission, whether direct or indirect, includes but is not limited to, airborne transmission, bodily fluid transmission, transmission from or to any surface or object, solid, liquid or gas or between organisms; and
- iii) the disease, substance or agent can cause or threaten damage to human health or human welfare or can cause or threaten damage to, deterioration of, loss of value of, marketability of or loss of use of property.

This exclusion does not however apply in respect of and only to the extent of cover expressly stated as being provided under the extension applicable to Part B – Business Interruption titled Named Diseases, Murder, Suicide or Rape.

## Part E – Public Liability

**Limit of Indemnity:** £10,000,000

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

### Operative Endorsements:

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

#### Clean Up Costs

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

#### Remediation

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

#### Enforcing Authority

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

#### Cover

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

Provided always that:

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

## Exclusions

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

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

### 3. Officials Indemnity

#### Section 3 – Financial Loss

For the purposes of this Section, **employee** is held to include **member**

**Part F – Hirers' Liability**

**Limit of Indemnity:** £2,000,000

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

**Operative Endorsements**

**Part G – Employers Liability**

**Limit of Indemnity:** £10,000,000

**Operative Endorsements:**

**Part H – Libel and Slander**

**Sum Insured**

£250,000

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

**Part I – Motor Vehicles**

<p><b>Insured Vehicle:</b> All as described in</p> <p><b>Persons Entitled to Drive:</b> the Certificate of</p> <p><b>Limitation as to Use:</b> Motor Insurance</p>	<p><b>Cover:</b> Section 22</p> <p>A. Comprehensive</p>
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**excess : Section 23**

Amount	Description
£ 150	Accidental Damage , Fire , Theft , Windscreen , Total Loss
£ Nil	Third party

Additional to any other Excess which applies

**Age and Inexperienced Driver Excess: Section 11**

(a)	Under 25 years	£150
(b)	Over 25 years inexperienced	£150

Additional to any other Excess which applies

<b>Repair Limit:</b>	£Nil
Section 12	

<b>Damage to Property Limit:</b>
£5,000,000 Applicable to any Commercial Vehicle, Minibus, Agricultural Vehicle and Special Type
£50,000,000 Applicable to any Private Motor Car

<b>Personal Effects Limit:</b>	£150
Section 13	

<b>Medical Expenses Limit:</b>	£250
Section 14	

**Additional Cover : Section 25**

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

**Operative Endorsements:**

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

The Claims Handling Agent is DAS Legal Expenses Insurance Company Limited

**Limit of Indemnity:** £100,000 per insured incident

**Part N – Fidelity Guarantee**

<b>Persons Guaranteed:</b>	<b>Sum Guaranteed</b>
All members and employees	£500,000

**Excess:** £100 each and every loss

**Part O – Personal Accident**

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

**Persons Insured:**

**Employees**

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

**Volunteers**

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

**Directors/Councillors**

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

**Operative Endorsement:**

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

**Part P – Legal Expenses**

The Claims Handling Agent is DAS Legal Expenses Insurance Company Limited.

**Section:**

3. Employment Disputes and Compensation Awards	
(A) Employment Disputes	Operative
(B) Compensation Awards	Operative
(C) Service Occupancy	Operative
4. Legal Defence	Operative
5. Property Protection and Bodily Injury	
(A) Property Protection	Operative
(B) Bodily Injury	Operative
6. Tax Protection	
(A) Inland Revenue Investigations, Full or Aspect Enquiries	Operative
(B) Employers compliance	Operative
(C) VAT disputes	Operative
7. Contract Disputes - £5,000 Limit	Operative
8. Statutory Licence Protection	Operative
<b>Limit of Indemnity:</b>	£200,000

**Operative Endorsements**

Section 2 (c) shall read:

(c) in civil claims other than claims under Section 3 it is always more likely than not that a Person Insured will recover damages (or obtain any other legal remedy which the **insurer** has agreed) or make a successful defence.

Provisos (i) (1), (i) (2) and (ii) to Section 3 (B) are deleted.

The following is also operative: Debt Recovery

**Insured Incident**

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

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

#### Exceptions

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

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

## General Notes

### 1. Fair presentation of the risk

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

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

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

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

### 2. Cancellation

All insurance policies run for a fixed period of time. The Insured can terminate an insurance contract verbally or in writing at any time. No refund will legally be due for any unused period of cover outside of the 'cooling off period' for consumer customers or following initiation for organisations and businesses. The Insurer may cancel the policy by giving 30 days' notice in writing. In such an event the insured will be entitled to a return of premium in respect of the unexpired portion of the period of insurance.

### 3. Bonus and fee structure

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

## Claims Contact Information

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

Line of cover	Claims team	Claims contact details	
Buildings, Contents including "All Risks" Items	Property Claims	Tel:	0800 028 0336
Business Interruption		Email:	<a href="mailto:farnboroughpropertyclaims@uk.zurich.com">farnboroughpropertyclaims@uk.zurich.com</a>
Computer		Address:	Zurich Municipal Property Claims, Zurich Financial Services, PO Box 3303, Interface Business Park, Swindon, SN4 8WF
Money			
Public Liability	Liability Claims	Tel:	0800 876 6984
Employers Liability			
Personal Assault under Money		Email:	<a href="mailto:fnlc@uk.zurich.com">fnlc@uk.zurich.com</a> (New Claims) <a href="mailto:zmflc@uk.zurich.com">zmflc@uk.zurich.com</a> (Subsequent correspondence)
Personal Accident			
Financial and administrative liability		Address:	Zurich Municipal Casualty Claims, Zurich House, 1 Gladiator Way, Farnborough, Hampshire, GU14 6GB (DX 140850, Farnborough 4)
Professional Negligence			
Hirers Liability			
Fidelity Guarantee			
Libel and Slander			
Engineering Insurance			
Engineering – Deterioration of Stock			
Business Travel			
Motor	Motor Claims	Tel:	0800 916 8872 (new claims) 0800 232 1913 (customer damage)
		Email:	<a href="mailto:zmmotorclaimsoffice@uk.zurich.com">zmmotorclaimsoffice@uk.zurich.com</a>
		Address:	Zurich Municipal Motor Claims, PO Box 3322, Interface Business Park, Swindon, SN4 8XW
Legal Expenses	DAS Legal Claims	Tel:	0117 976 2030 (Switchboard)

### General claims procedure

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

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

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Communications may be monitored or recorded to improve our service and for security and regulatory purposes.



## DISS TOWN COUNCIL

# Internal Audit Plan

### Principles

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

### Practice

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

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

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

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

## Scope

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

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

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

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

## Roles and responsibilities

### *Diss Town Council*

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

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

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

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

### *Internal Auditor*

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

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

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

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

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

### Terms of Engagement

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

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

### Terms of Reference

Internal Auditor's Terms of Reference – Mid Year

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

Bank Reconciliation	<ul style="list-style-type: none"> <li>• Is there a bank reconciliation for each account?</li> <li>• Is there a bank reconciliation carried out regularly and in a timely fashion?</li> <li>• Has the bank reconciliation been signed off by a Councillor?</li> <li>• Are there any unexplained balancing entries in any reconciliation?</li> <li>• Is the value of investments held/summarised on the reconciliation?</li> </ul>
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### Internal Auditor's Terms of Reference – Year End

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

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

## INTERNAL AUDIT SERVICE FOR DISS TOWN COUNCIL

### AUDIT PROGRAMME – 2021/22

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

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

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

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

Other Recommendations Arising out of Internal Audit Programme:

## DISS TOWN COUNCIL – GOVERNANCE AND MANAGEMENT RISK REGISTER

No.	Risk	Impact	Likelihood	Severity	Rating	Control Action	Review Frequency	Responsible Person(s)
1	Lack of forward planning and budgetary controls	➤ Lack of direction and prioritisation	L	H	AMBER	24 mth strategy plan 3-year financial plan Clear and annually reviewed Financial Regulations	Annually by October	Town Clerk, Responsible Finance Officer; Council (RFO)
2	Poor reporting to Council	➤ Poor quality decision making ➤ Council becomes ill informed	L	H	AMBER	Timely and accurate financial reporting Clear instructions to staff Regular project reports	Quarterly  When required	Town Clerk, Deputy Town Clerk and RFO
3	Loss of key staff	➤ Failure in budgetary controls ➤ Correspondence backlog ➤ Loss of working hours ➤ Diversion of key staff from priority work	M	H	RED	Succession Planning for Clerk & RFO Clear office procedures Clear budgetary procedures Good recruitment procedures and utilise recruitment agency where necessary. Open communication with both Town Council and staff Internal Auditor/Finance Assistant to cover end of year return if RFO unavailable	Annually	Council Leader; Town Clerk and RFO
4	Poor document control	➤ Information not passed on in a timely manner ➤ Deadlines missed ➤ Lack of achievement	L	M	GREEN	Clear Standing Orders Clear Job Descriptions Monitoring of staff progress Sound filing systems Use of fireproof cabinet where required Document Retention Policy	Annually	Town Clerk, DepTC, RFO
5	Non-Compliance with law, in particular: *Health and Safety *Equalities *Data Protection *Human Rights *Disability Discrimination *Employment Law	➤ Fines and Penalties from regulation bodies ➤ Employee action for negligence or grievance ➤ Loss of reputation	L	H	AMBER	Clear Policies and procedures Regular review of law Updated employment contracts Training programme for staff including induction procedure. Use of ACAS and other bodies to keep up to date. Use of Council appointed Human Resources advisor	Bi-annual  Annually	Town Clerk and Line Managers

KEY - Likelihood/Severity L = Low, M = Medium, H = High

## DISS TOWN COUNCIL – GOVERNANCE AND MANAGEMENT RISK REGISTER

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

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## DISS TOWN COUNCIL – GOVERNANCE AND MANAGEMENT RISK REGISTER

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

**KEY** - Likelihood/Severity L = Low, M = Medium, H = High

## DISS TOWN COUNCIL – GOVERNANCE AND MANAGEMENT RISK REGISTER

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

KEY - Likelihood/Severity L = Low, M = Medium, H = High

## DISS TOWN COUNCIL – GOVERNANCE AND MANAGEMENT RISK REGISTER

No.	Risk	Impact	Likelihood	Severity	Rating	Control Action	Review Frequency	Responsible Person(s)
18	Failure to use grants received for intended purposes	<ul style="list-style-type: none"> <li>➤ Lack of funds for project for which grant was intended</li> <li>➤ Investigation into the use of funds</li> <li>➤ Repayment of funds</li> </ul>	L	L	GREEN	Ensure funds properly ring fenced Clear financial procedures Clear record in minutes	As required	Town Clerk and RFO
19	Failure for local organisations to use grants given for intended purposes under specific powers or s137	<ul style="list-style-type: none"> <li>➤ Lack of funds for project for which grant was intended</li> <li>➤ Misuse of grant monies</li> </ul>	M	L	GREEN	Follow up on projects with project reporting form  Maintain a separate record for s.137 expenditure	Annually	Town Clerk and RFO
20	Not keeping the proper statutory financial records	<ul style="list-style-type: none"> <li>➤ Inadequate financial control</li> </ul>	L	H	AMBER	Regular scrutiny of financial records and proper arrangements for the approval of expenditure	Annually	Town Clerk and RFO
21	Failure to plan for staff absence	<ul style="list-style-type: none"> <li>➤ Inability to pay staff and contractors</li> </ul>	L	M	GREEN	Maintain adequate staff to cover staff absences Monitor leave requests Succession Planning – usually member of Finance staff available. If not, payments scheduled accordingly Train Finance Assistant to manage accounts and payroll as a back-up	As required	Town Clerk and RFO
22	Failure to register Town Council owned land	<ul style="list-style-type: none"> <li>➤ Land ownership disputes</li> </ul>	L	H	AMBER	Ensure all Town Council owned land is registered with HM Land Registry	As required	Town Clerk and RFO

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## DISS TOWN COUNCIL – GOVERNANCE AND MANAGEMENT RISK REGISTER

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

KEY - Likelihood/Severity L = Low, M = Medium, H = High

## DISS TOWN COUNCIL – GOVERNANCE AND MANAGEMENT RISK REGISTER

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

**KEY** - Likelihood/Severity L = Low, M = Medium, H = High

# DISS TOWN COUNCIL



# INVESTMENT STRATEGY

For review at the Full Council Meeting on 3rd March 2021

# DISS TOWN COUNCIL

## ANNUAL INVESTMENT STRATEGY

### 1. OVERVIEW

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

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

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

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

### 2. INVESTMENT STRATEGY

#### 2.1. Introduction

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

#### 2.2. Investment Objectives

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

#### 2.3. Specified Investments

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

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

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

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

2.3.2.2 The debt management agency of HM Government

2.3.3 Options for investing in various high street banks and/or the CCLA to be investigated and reviewed annually.

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

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

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

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

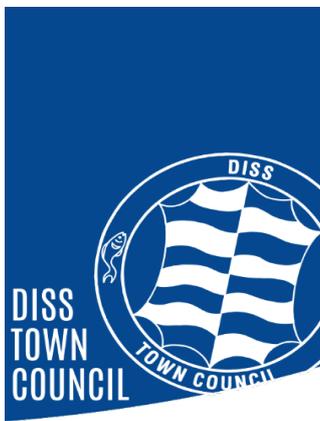
#### **2.6. Long Term Investments**

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

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

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

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**DISS TOWN COUNCIL**

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Report Number:  
**46 / 2021**

Report to:	Executive Committee
Date of Meeting:	3 <sup>rd</sup> March 2021
Authorship:	Responsible Finance Officer (RFO)
Subject:	End of Year Investment

**Introduction**

1. The Town Council Investment Strategy requires the RFO to report on investment activity for the financial year to the Executive committee and/or Full Council. Due to the timing of the interim internal audit and year end, the RFO will report on all investment activity for the period covering 1<sup>st</sup> April 2020 – 31<sup>st</sup> January 2021.
2. To achieve the investment objectives of the investment strategy, the security of reserves and liquidity of investments will be reviewed.

**Current Status and Activity**

3. On the 1<sup>st</sup> April 2020, the Rate Reward Account held with Barclays bank had a balance of £826,390.72. Since then, £460,548 from the precept was deposited into the account, £450,000 has been withdrawn and interest received by the council amounts to £826.69. The balance as at 31/01/2021 was £837,765.41.
4. On the 1<sup>st</sup> April 2020, the Active Saver Account held with Barclays bank had a balance of £59,904.52. Since then, £566,244.39 has been deposited into the account, £501,780.20 has been withdrawn and interest received by the council amounts to £225.05. The balance as at 31/01/2021 was £124,593.76.
5. The Rate Reward account interest is structured at 0.01% on annual balances and 0.01% on monthly balances, which has equated to a return of approximately 0.18% per annum. The withdrawals are instant access (high liquidity) with a maximum of £250k allowed per transaction but no interest is applied for that month. Historically, withdrawals happen 2-3 times per year.
6. The Active Saver account interest is structured at 0.01% on annual balances. There is no limit on the value or number of transactions allowing for high liquidity.

**Diversification of Investments**

7. Recommendation 7 of the interim internal audit 2020-21 states "The Council should consider the placement of surplus funds across a range of banking institutions in order to minimise the risk of loss should Barclays 'fail'.
8. The Financial Conduct Authority will compensate up to £85k in an account, which is the amount that should be placed in any one alternative savings account. The investment strategy dictates that a business savings account with liquidity of less than a year is appropriate.
9. To determine how much should be diversified, there is the requirement to calculate the minimum amount for working capital and cash flow. The Miller Orr method used recommends that a minimum of £350k remain in the combined Barclay's savings accounts i.e., the Rate Reward (£252k) and Active Saver (£98k). This is a conservative figure that allows for all planned spending and contingencies.

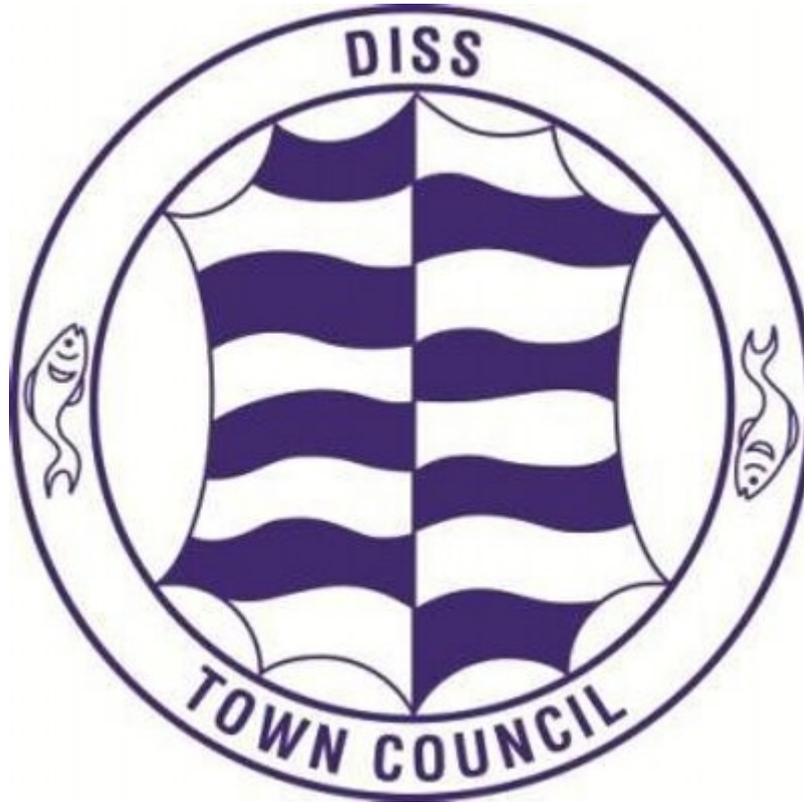
10. Approximately £340k is recommended for diversification into other banking institutions. The implications of each new account include signatory verifying, online account setup, an additional cash book in the accounting software to be processed, reconciled and verified, administrative time and therefore cost.
11. The table below shows examples of accounts and their rates of interest.

Notice Period	Bank Name	Interest p.a %	£85k Interest
45 days	Shawbrook	0.41	£348.50
32 days	Invertec	0.55	£467.50
35 days	Nationwide	0.20	£170.00
90 days	Moneycorp	0.65	£552.50
35 days	Natwest	0.10	£85.00
None	Barclays	0.18	£153.00
90 days	Unity	0.01 (min. £500k)	£0

12. Using the above examples, the amount of interest on £340k that the council would receive would be between £1,071 p.a. and £1,538 p.a. compared with £612 p.a. if it were left in the Barclays Rate Reward account.

#### **Recommendation**

That the Council opens four savings accounts with Moneycorp, Invertec, Shawbrook and Nationwide with a deposit of £85k in each totalling the recommended minimum amount of £340k for diversification into other banking institutions.



# Policy for Financial Control and Internal Audit

## DISS Town Council

**Draft Copy – Yet To be approved**

Adopted by Full Council on ##th @@@@ 2020

Updated and reviewed on ##th @@@@ 20##

Resolution No: ##/####

Readopted ##th @@@@ 20##

## 1. Scope of Responsibility

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

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

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

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

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

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

## 3. The Internal Control Environment

### 3.1 The Council

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

The full Council meets at least once a month and monitors progress against its aims and objectives at each meeting by reviewing and ratifying all Committee decisions. The Council carries out regular reviews of its internal controls, systems and procedures and

has to exercise a proper and reasonable degree of control over financial matters, which it achieves by delegating the task to the Internal Controls Councillor (ICC).

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

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

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

### **3.3 Payments**

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

### **3.4 Risk Assessment**

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

### **3.5 Internal Audit**

The Council has appointed an independent, competent internal auditor who reports to the Council on the adequacy of its systems and procedures, internal controls and risk management. Auditing Solutions Ltd have been re-appointed to undertake Diss Town Council's internal audit until 2023 after which the council will seek to appoint a different internal audit provider.

### **3.6 External Audit**

The External Auditor is independently appointed and is currently PKF Littlejohn LLP. The External Auditor examines the Annual Return and other documents specifically requested.

## **4. Effectiveness**

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

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

### **Appendix 1**

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

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

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

### **Appendix 2**

# INTERNAL CONTROL PROCEDURES

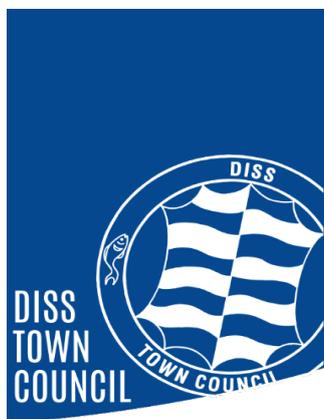
WORK ELEMENT	INTERVAL	ACTION OF RFO	COUNCIL ACTION
CASH FLOW	Monthly	To report income from grants, donations, etc.  To report on accounts to be paid.	To consider and amend/note income.  To consider invoices and authorise payments.
INCOME & EXPENDITURE ACCOUNT and BANK RECONCILIATION	Quarterly	To present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

## Appendix 3

## INTERNAL CONTROLS COUNCILLOR CHECKLIST TABLE

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

Date review conducted	
ICC conducting review	
Signed	
Date	

**DISS TOWN COUNCIL**

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Report Number:  
**47 / 2021**

Report to:	Executive Committee
Date of Meeting:	3 <sup>rd</sup> March 2021
Authorship:	Responsible Finance Officer
Subject:	Banking Review

**Introduction**

1. Diss Town Council's Financial Regulations section 5.1 includes an obligation for the banking arrangements, including the bank mandate, to be regularly reviewed for safety and efficiency.
2. An objective principle of the banking arrangements and the system used is to make the two deposits of the precept that we receive each year (being the main component of our income) operate as effectively as possible. Balancing fast access / low interest and slow access / high interest.
3. The last review of banking arrangements was reported to the Executive committee in February 2019 (report reference 22/1819) and detailed the changes in the mandate, the start of wages being paid by BACS instead of by cheques and the introduction of Barclays.Net as a platform for online banking.
4. These new practices have improved the safety and efficiency of the council's banking obligations. Further controls are now required to reflect the change in practices and are presented below for review and approval towards a more robust, pragmatic, and transparent system of control.

**The Bank Account Mandate**

5. There are 5 accounts that the council holds with Barclays Bank (excluding the Diss Surveyors Allotment Charity). These accounts have separate bank mandates that allow specified and verified officers and members transactional access to the bank account. They can countersign cheques (which are rarely issued now) and request statements. The bank will recognise them as authorised to act on the accounts. To be added to the mandate, an application must be submitted and verified by the Mayor, who is not a signatory as this would conflict with their role as verifier of the mandate. Currently the Town Clerk, the Deputy Town Clerk and the RFO have access to these accounts online via the Barclays.com platform.
6. The bank mandate for these accounts were set up when the accounts were first opened and to comply with council's financial regulations, the amount and combination of signatures was structured into groups. Over time with the turnover of councillors going onto and being removed from the mandate, this system has become extremely complex to the point that the mandate team at Barclays struggled to explain all the mandate instructions to the RFO. The mandate itself is used mainly when trying to change the mandate and when the occasional cheque is issued. Minimal changes are recommended to ensure that the signatories on the mandate have sufficient controls of specific accounts.
7. Currently the RFO, Town Clerk, Deputy Town Clerk and councillors Robertson and Taylor make up one group of the mandate (Group 1), with cllrs Olander and Mason making up the other group (Group 2). This is a significantly simplified explanation but will communicate the mandate structure for the purposes of this report.

## Council Bank Accounts

8. Current Account – Most of the council's transactions are through this account. The financial regulations suggest that the account should not have more than £10k available for cashflow at month end as this account does not accrue interest. It was thought that the precept must be received into this account and once the two instalments are received, they are transferred to the Rate Reward savings account. Confirmation of the Rate Reward account's ability to receive funds must be sought to change this in the future, and the suitability of receiving funds that are to be spent on behalf of the public into a savings account should be considered. Although transfers of funds from and to other accounts are made using Barclays.com, all other transactions within this account use the business platform Barclays.net which is explained in further detail later in the report. It is recommended that cllrs Gingell and Poulter are added to this mandate in Group 2. Currently the mandate for this account requires 3 signatures, 1 of which must be from Group 1.
9. Wages & Petty Cash Account – Prior to 2019, the council paid for the salaries by cheque from the wages and petty cash account. It is assumed that this was kept separate from the current account for ease of administration and as good practice to provide assurance that the council's commitments to pay salaries could be honoured. Since online banking has become available, the RFO processes the salaries of all staff from this wages account using the Barclays.com platform (except those of the RFO and the Town Clerk that come from the current account). They are then reviewed and authorised by the Town clerk alone, as these funds are previously approved by the council in the budget. This account also has a £10k at end of month limit, as it has immediate access but no interest on balances. It is recommended that cllrs Gingell and Poulter are added to this mandate in Group 2. Currently the mandate for this account requires 3 signatures, 2 of which must be from different groups.
10. Active Saver Account – Usually holding between £20k and £250k, this savings account allows for high liquidity with an interest rate of 0.01% annual return on balances. It holds the funds from the Rate Reward and assists the two current accounts to maintain adequate levels of funds. Only those in Group 1 are on the mandate and this account currently has conflicting instructions. One signing instruction states that 3 signatures are required and another states that a single signature is sufficient. It is recommended that the single signature instruction is removed immediately, and that cllrs Poulter, Mason, Olander and Gingell are added to this mandate to form group 2.
11. Rate Reward Account – The account allows only 4 withdrawals within the year without incurring additional charges. This low level of access is compensated for with a 0.01% monthly and 0.01% annual return on balances. The interim internal audit has suggested that funds in this account should be diversified as the FCA protects funds up to a limit of £85k. This issue is addressed in the investment review and report (46/2021). Only those in group 1 are currently on the mandate and the account requires 3 signatures. It is recommended that cllrs Poulter, Mason, Olander and Gingell are added to this mandate to form group 2 and to mandate that one signature should be obtained both groups.
12. Town Mayors Charity Account – The RFO is not on the mandate for this account and was therefore unable to access information on its mandate structure. The Town Clerk currently accesses the account to produce the bank statements at month end for reconciliation. Once the RFO is mandated, further information on the use and instructions for this account will be presented for consideration in the next banking review.
13. In March 2017, the Executive committee considered moving bank accounts to the Unity Trust bank. Although it was determined that this would be advantageous, further information was to be sought and the proposal was deferred until the completion of the Heritage Triangle Project. Since then, the council has introduced online banking and obtained the credit card account. Combined with the need to make cash deposits on a regular basis, it is far more efficient for the council to remain with Barclays bank for its current account requirements. As previously mentioned, the savings accounts are to be reviewed as part of the investment strategy and it has been recommended by the auditor that these funds are diversified.
14. The current system of transferring funds from high interest accounts where most of the funds are held, to appropriate current accounts which allow for cashflow, is organised to maximize the funds return. The bank account charges for 2020-21 to date, stand at £200 compared to interest received of £1,051.

15. The newly appointed Internal Controls councillor, cllr Gingell, should be added to the mandate to allow access to the bank accounts and information. The role does not require transactional authority, therefore the addition to Barclays.net is not requested. The safeguard in place is the requirement for two other councillors to authorise any transaction (in the case of a cheque).
16. The Chairman of the Executive committee, currently cllr Poulter, should be added to the mandate to allow access to the bank accounts and information and as an authorising member on Barclays.net.

### **Barclays.net**

17. Barclays.net is a digital banking platform for business users that allows specified users different levels of access and authority to review, create and authorise transactions. The account security contact and account supervisor, currently the RFO and Town Clerk, set user profiles to determine the role of the user. Only the current account is available on Barclays.net.
18. The Finance Assistant can create and view suppliers and enter payments to those suppliers. Officers can review, create and authorise transactions. Authorised councillors can view and authorise transactions.
19. To authorise a payment, the authoriser enters their smart card into the smart card reader which is plugged into the computer with Barclays.net software installed. The authoriser is prompted to log-in to the account using their PIN, where they can view the payment schedule and then authorise the payment by again entering their PIN into the smart card reader. Barclays.net requires that there are three authorisations for each transaction and the current financial regulations state that two of these must be councillors and one an Officer of the council.
20. The councillors that have smart cards to view and authorise payments are cllrs Olander, Taylor, Mason and Robertson. It is recommended that once cllr Poulter is approved to authorise payments, that the combination of councillors that approves payments is organised so that a committee Chair and Vice-Chair of committee are selected. The Mayor is exempt from this proposal as the role of verifier of the mandate conflicts with authorisation status. This would require all authorisers to be available for office visits (once allowed) to authorise approximately three times per month.
21. Before COVID-19 safety measures meant that it was unsuitable for councillors to visit the council offices, we requested that two councillors come in and use one of the three card readers, to authorise a payment on the computer equipment. The cards were held in the safe when not in use and the councillors that authorised the payments were determined by who was available on the day.
22. This procedure was considered the most practical and cost efficient because the card readers cost £35 each and the software that must be installed for the card reader is complex and not user friendly. For example, the council Officers are only able to access the accounts using Mozilla Firefox and Internet Explorer browsers and the software will not work on Microsoft Edge or Google Chrome.
23. In March 2020, when staff started working from home, it was not considered appropriate to ask councillors to authorise payments in person for safety reasons. In this unprecedented situation, the Town Clerk and RFO considered how to adapt the procedure to honour supplier invoices, ensure councillor safety and maintain as many security features as possible. Further to consultation with the Chair of the Executive committee, it was agreed that the RFO and the Town Clerk would take two councillor cards each and authorisations would be undertaken with one councillor alongside the Town Clerk and the other with the RFO. The payment schedules are emailed to the councillor prior to a phone call to request authorisation. It was also agreed that as soon as it was safe to do so, all PIN's would be changed and that this was a temporary procedure only to be used for as long as government guidelines necessitated it. This procedure has been successful in allowing the financial running of the council but is unsuitable in the long-term.
24. An alternative method would be to supply all councillors with their own readers (estimated cost £175), but this would entail the use of their own PC's (software is not suitable for iPad's), associated security checks and a substantial amount of administrative time phoning the customer support team at Barclays that has consistently had over 30-minute wait times on hold over the course of the last year. The considerable cost and time to implement this method is prohibitive for the temporary nature of the procedure.

25. Unless any further measures can be suggested, it is recommended that councillors approve this temporary measure and agree to revert to in-house authorisations as soon as government guidelines allow.

### **Recommendations**

1. That councillor Gingell be added to all bank account mandates in his role as Internal Control councillor.
2. That the Chairman of the Executive committee is added to all bank account mandates and as an authorizing Barclays.net member.
3. That Cllrs Mason and Olander are added to the bank mandates for Active Saver and Rate Reward accounts, and that the single signature instruction is removed from the Active Saver mandate.
4. That all payments using the Barclays.net platform require authorisation from an Officer of the council, a Chair and Vice-Chair of a committee of the council.
5. That the committee approves the temporary payment authorisation procedure and associated controls, with an agreement to return to the previously approved in-house method when government guidelines allow.

## **Diss Town Councillor Exit Interview Policy**

### **Purpose of the councillor exit interview**

1. The purpose of the Diss Town councillor's exit interview is to discover a departing member's reason(s) for leaving Diss Town Council and to gather feedback from that member on ideas or concerns about organisational improvements – including councillor recruitment and retention.
2. The intention of an exit interview is to allow the departing councillor the opportunity to share their experiences in a confidential, supportive, and constructive environment.

### **Procedure**

3. A proposed exit interview form is attached as an Annex.
4. The councillor resignation should be received by email or by letter to the Town Mayor which will be then shared with the Council Leader and Clerk.
5. It is the responsibility of the Town Mayor to seek to arrange and carry out an exit interview once a written resignation has been received.
6. The exit interview is offered to each councillor leaving the council, however, take up is voluntary as there may be occasions where a councillor does not wish to participate in the exit interview.
7. When the offer of an exit interview is accepted by the departing councillor, it will be conducted within 28 days of a councillor's resignation (unless there are extenuating circumstances).
8. The exit interview will be carried out by the Town Mayor, with the provision of a second councillor in attendance if the departing councillor agrees to this. The second councillor's role will be one only of support to the Town Mayor.
9. The Town Mayor will share the outcomes of the interview and the completed interview form with the Council Leader and Clerk. The Town Mayor and Council Leader may anonymise feedback and disseminate to all councillors.
10. An informal meeting of council may be held for further discussion of the exit interview document – this will be at the discretion of the Town Mayor, Council Leader and Clerk.

(To be reviewed 2025)

## Annex

### Councillor exit interview form

*[To be undertaken in line with Diss Town Councillor exit interview policy]*

Councillor Name: ..... Length of Service: .....

Resignation Date: .....

#### Questions

1. What are your primary reasons for standing down from Diss Town Council?  
(retirement, pressure of work, travel issues, working hours, moving home, health issues, working relationships, working conditions, new position, care of dependents, not re-elected, other) Please specify.
2. What have been the positives of being a Diss Town councillor?
3. What do you consider to be your greatest achievement as a councillor?
4. Did you take advantage of the induction/ training offered to you as a councillor? If yes did the training the council offer contribute to making you feel effective as a councillor?
5. What changes could be made which could have improved your experience as a Diss Town councillor?
6. Would you consider standing as a councillor for Diss Town Council in the future?
7. Would you recommend being a councillor with Diss Town Council to others?
8. Is there anything else you would like to add?

I hereby declare that this is a true record of the discussion I have had during my exit interview with the Town Mayor.

Signed Councillor: ..... Date: .....

Signed Town Mayor: ..... Date: .....



**Protocol for Marking the Death of a Senior  
National Figure or Local Holder of High Office**

# DISS TOWN COUNCIL

## Protocol for Marking the Death of a Senior National Figure or Local Holder of High Office

1. The Council's mourning protocol will be implemented on the formal announcement of the death of any member of the Royal Family (Appendix 1.1). Implementation will be authorised by the Town Clerk or in their absence, the Deputy Town Clerk. See also Chain of Command.
2. On the formal announcement of the death of a Local Holder of High Office (Appendix 1.2) refer to Appendix 4.
3. This protocol sets out the activities to be undertaken by the Town Council in partnership with **St Mary's church**.
4. The ~~table~~ **Action Plan** provides the detailed actions to be undertaken by whom and when.
5. ~~Diss Corn Hall staff will manage the lowering and raising of the flag on the Corn Hall on behalf of Diss Town Council. (tbc)~~ **The Town Council's Maintenance Manager or in his absence the Deputy Town Clerk will organise for the lowering and raising of the appropriate flag in front of the Council Offices.**
6. **For those wishing to leave a message**, a book of condolence will be opened at ~~Diss Corn Hall Monday – Saturday 10am – 4pm.~~ **St Mary's church Monday – Sunday 9am – 5pm.** Once closed on the day following the funeral, the Town Council will organise for it to be archived at the District Council. **During COVID-19, a message will be displayed on the Council's website directing residents to the physical book and an e-condolence book on the official Royal website at [www.royal.uk](http://www.royal.uk).**
7. Diss Town Council will issue a statement to the media and on its website (Appendix 2).
8. **Town Councillors and staff will be invited to attend a service conducted by the local vicar. Should the COVID-19 pandemic prevent a physical service, this will be conducted virtually.**
9. The Town Clerk and Town Mayor will review the Town's Mayor's programme of engagements **and other civic events** to ensure appropriateness.
10. **The Town Mayor will attend a reading of the Proclamation by Broadland & South Norfolk District Councils and appropriate dress code is detailed in Appendices 3 & 4. During the COVID-19 outbreak and to avoid unnecessary social contact, the District proclamation will not take place.**
11. There will be a two-minute silence in the Market Place lead by the Town Mayor on the day of the funeral (see Appendices 3 & 4). **Should the COVID-19 pandemic prevent physical attendance, there will be a virtual two-minute silence lead by the Town Mayor on the day of the funeral OR the outdoor event will take place following strict Covid-19 guidelines.**
12. **Floral tributes can be placed in ~~Diss Park~~ on Mere's Mouth where the former three car parking spaces are located, which will be sensitively removed the day following the funeral. During the COVID-19 outbreak and to avoid unnecessary social contact, the laying of flowers on Council grounds will be discouraged.**

13. There will be a minute's silence before the start of any Council meetings, if held during what is known as the 'D' days.

## ACTION PLAN

When	Who	Action required	Authorised by	Other Notes
<p>Immediately</p> <p><b>D</b> (day of death)</p>	<p>All in Appendix 1</p>	<p>Corn Hall <b>DTC</b> to lower Union flag to half-mast in the event of the death of any member of the Royal family.</p> <p>For local holders of high office, the DTC flag will be flown.</p>	<p>Town Clerk / Chain of Command*</p>	<p>**All flags will be stored in <b>EXACT location</b> at the <b>Council Offices</b> Corn Hall who will arrange for the appropriate flag to be flown. <b>Chain of Command including contact numbers to be advised by CH Operations Manager.</b></p> <p>The correct procedure for flag-flying is provided on the website of the Flag Institute (<a href="http://www.flaginstitute.org">www.flaginstitute.org</a>).</p> <p>If D-day falls outside of working hours, flag will be lowered at 8am the next day.</p> <p>If the death falls on St. George's Day or the period of mourning includes St. George's Day, the flag of the Patron Saint should be replaced by the Union Flag at half-mast.</p>
<p><b>D</b></p>	<p>Town Mayor</p>	<p>Issue a statement (Appendix 3) via press and on Council's website homepage</p>	<p>Town Clerk / Council Leader</p>	<p>Guidance on the content of the statement is set out in Appendix 2.</p> <p>A banner has been prepared (including an image of The Queen / The Duke of Edinburgh, dates of her / his life &amp; reign). This will link through to the Council's press statement and links to <a href="http://www.royal.uk">www.royal.uk</a> which will provide official statements from Buckingham Palace regarding lying-in-state and funeral arrangements and <a href="http://www.norfolk.gov.uk">www.norfolk.gov.uk</a></p>
<p><b>D</b></p>	<p>As per Appendix 1</p>	<p>A book of condolence will be opened at <del>the Corn Hall 10am – 4pm Mon-Sat</del> / <b>St Mary's church 9am – 5pm Mon-Sun</b> until the day following the funeral. A table with cloth, chair &amp; suitable photo will be positioned in <del>reception at the Corn Hall</del> / St Mary's church.</p> <p><b>During the COVID-19 outbreak, a message will be displayed on the Council's website directing residents to the physical book at St</b></p>	<p>Town Clerk's office</p> <p>St Mary's church</p>	<p><b>2 x condolence books are stored in the Council's strong room &amp; suitable framed photo is being sourced. Photographs can be downloaded from <a href="http://www.royal.gov.uk">www.royal.gov.uk</a></b></p> <p>Ensure there is adequate paper available in the book &amp; supply of pens. Pages that have been defaced or include offensive comments should be quietly removed until such time as a decision can be taken by the Town Clerk, on whether they should be permanently excluded.</p>

		Mary's church and the e-condolence book on the official Royal website at <a href="http://www.royal.uk">www.royal.uk</a> .		
<b>D</b>	Town Mayor	Identify an area within Council's grounds for the public to lay flowers.  The Mayor may wish to lay flowers first.  During the COVID-19 outbreak and to avoid unnecessary social contact, the laying of flowers on Council grounds will be discouraged.	Maintenance Manager	It is proposed that the area on Mere's Mouth where the three former car parking space were located <del>the Mere/ on the Park</del> is used. Residents will be encouraged not to leave plastic or cellophane wrappings so that the flowers can be composted. The compost could be used for the planting of a commemorative tree.
<b>D + 1</b> (the day following the death of the Sovereign, when the new Sovereign is proclaimed)	For H.M. the Queen only	Flag will – at 11am – be raised to full mast and flown throughout D+1 until 1pm on D+2 at full mast.	Maintenance Manager / DepTC	
<b>D + 1 until funeral</b>	For other members of the Royal Family identified in Appendix 1.1	Flag will continue to be flown at half-mast until 8am on the day following the funeral	Maintenance Manager / DepTC	The funeral of the Sovereign will take place ten days after the day of death. For other senior members of the Royal Family the number of days will be fewer.
<b>D + 1</b>		Organise attendance by councillors at a service at St Mary's Church  Should the Covid-19 pandemic prevent a physical service, this will be conducted virtually.	Town Clerk's office	Revd Canon Billett happy to lead a service on the eve of the funeral and the church as the technology to live stream.
<b>D + 1</b>	Town Mayor	Review the programme of engagements undertaken by the Mayor / other civic events for appropriateness	Town Clerk / Town Mayor	
<b>D + 2 until D + 11</b>	H.M. the Queen	Flag lowered to half-mast at 1pm until 8am on the day following the funeral	Corn Hall DTC	The funeral of the Sovereign will take place ten days after the day of death. For other senior members of the Royal Family the number of days will be fewer.

<b>D + 2</b>	Town Mayor	Attend Proclamation reading by District Council at 12.45pm.  During the COVID-19 outbreak and to avoid unnecessary social contact, the District proclamation will not take place.		The District Council will make its proclamation as soon as possible after the County proclamation preferably before 1pm before the flags return to half-mast.  Details of the Proclamation readings will be available on the Norfolk County Council website and at <a href="http://www.royal.gov.uk">www.royal.gov.uk</a> . Dress code listed in Appendices 4 / 5.
<b>D + 8</b>	Duke of Edinburgh, Prince of Wales or Duchess of Cornwall	Two-minute silence at 11am on the day of the funeral  Should the COVID-19 pandemic prevent physical attendance, there will be a virtual two-minute silence lead by the Town Mayor on the day of the funeral.	Lead by Town Mayor in Market Place on raised platform	TBC by Buckingham Palace.  Dress code listed in Appendix 5.  All members & staff to be invited. Will be publicised via statement.
<b>D + 10</b>	HM The Queen	Two-minute silence at 11am on the day of the funeral  Should the COVID-19 pandemic prevent physical attendance, there will be a virtual two-minute silence lead by the Town Mayor on the day of the funeral.	Lead by Town Mayor in Market Place on raised platform	TBC by Buckingham Palace.  Dress code listed in Appendix 4.  All members & staff to be invited. Will be publicised via statement.
<b>D + 11</b>	Maintenance Team	Flag returned to normal at 8am.	Town / Deputy Clerk	
<b>D + 11</b>	Maintenance Team	Sensitively remove floral tributes	Town Clerk	Planning will take place regarding the logistics of removing floral tributes sensitively composting or donating living plants to local organisations.
<b>D + 11</b>		Close the Book of Condolence / pages	<del>Diss Corn Hall /</del> St Mary's Church	The Town Clerk's office will make arrangements for lodging the book / pages in South Norfolk Council's archives.

**\* DTC Chain of Command**

1. Town Clerk
2. Deputy Town Clerk
3. Maintenance Manager
4. Town Mayor
5. Council Leader
6. Chair of Committee (available)

**\*\* Flag-flying**

Flag	Occasion	When
Union Jack	Death of any member of the Royal family / Remembrance Day	When it happens / 11 <sup>th</sup> November and Sunday before the 11 <sup>th</sup> when it does not fall on a Sunday
Commonwealth	Commonwealth Day	Second Monday in March (8 <sup>th</sup> March 2021)
St Georges	St George's Day	23 <sup>rd</sup> April
Armed Forces	Armed Forces Day	Last Saturday in June (26 <sup>th</sup> June 2021)
Town Council	When the other flags are not flying / on death of national Local Holder of High Office	Remainder of year / when it happens

**Proposed additional dates extracted from longer list of dates for flying the Union Flag on UK government buildings**

Flag	Occasion	When
Union Jack	Her Majesty's Accession	6 <sup>th</sup> February
	Birthday of H.M. the Queen	21 <sup>st</sup> April
	Coronation Day	2 <sup>nd</sup> June
	Official celebration of H.M. the Queen's birthday	8 <sup>th</sup> June

	Birthday of the Duke of Edinburgh	10 <sup>th</sup> June
	Remembrance Day	Second Sunday in November

## APPENDIX 1 – SENIOR NATIONAL FIGURES AND HOLDERS OF HIGH OFFICE

### 1.1 MEMBERS OF THE ROYAL HOUSEHOLD

The Union Flag to be flown for the following:

- H.M. The Queen (The Sovereign)
- H.R.H. The Duke of Edinburgh (Philip)
- H.R.H. The Prince of Wales (Charles)
- H.R.H. The Duchess of Cornwall (Camilla)
- H.R.H. The Duke of Cambridge (William)
- H.R.H. The Duchess of Cambridge (Kate)
- H.R.H. Prince George of Cambridge
- H.R.H. Princess Charlotte of Cambridge
- H.R.H. Prince Louis of Cambridge
- ~~H.R.H. Prince Henry (Harry) of Wales~~
- H.R.H. The Duke of Sussex (Harry)
- H.R.H. The Duke of York (Andrew)
- H.R.H. The Earl of Wessex (Edward)
- H.R.H. The Princess Royal (Ann)

### 1.2 LOCAL HOLDERS OF HIGH OFFICE

The Diss Town Council flag to be flown for the following:

- The Prime Minister or former Prime Minister
- Lord Lieutenant of Norfolk
- High Sheriff of Norfolk
- The Member of Parliament for the constituency of which the Civil Parish of Diss forms part
- District / County Councillors for Diss & Roydon
- Serving Member of Diss Town Council

## Appendix 2 - Press Statement / Chairman's Tribute to HRH The Duke of Edinburgh (draft)

The staff and members of Diss Town Council are deeply saddened to hear of the death of The Duke of Edinburgh.

The Duke has served our country with great distinction throughout his life and our thoughts and deepest sympathy are with The Queen and the rest of the Royal Family at this sad time. Accordingly, the Council's Union flag will be flown on Diss Corn Hall in line with protocol until the day following the funeral.

For those wishing to leave a message, a book of condolence will be placed at the Corn Hall is physically available to sign at St Mary's church. Locations for all books of condolence in Norfolk can be found on the Norfolk County Council website ([www.norfolk.gov.uk](http://www.norfolk.gov.uk)) and an e-book of

condolence is available on the official Royal website ([www.royal.uk](http://www.royal.uk)). Floral tributes by members of the public may be laid on Mere's Mouth in the marked space where the former car parking spaces were situated.

*(COVID-19 specific)* In line with Government advice on social contact during this sensitive time, we are asking residents not to lay flowers within the Council grounds.

The Town Mayor will attend the Reading of the Proclamation on the Accession of a new Sovereign by Broadland and South Norfolk District Councils on behalf of Diss Town Council from 1pm on day two after the announcement.

*COVID-19 specific - the above paragraph will be removed as the Proclamation will not take place.*

There will be a 2-minute silence at the Market Place lead by the Town Mayor on the day of the funeral following strict Covid-19 guidelines OR there will be a virtual two-minute silence lead by the Town Mayor on the day of the funeral.

Diss Town Mayor

### **Appendix 3 - Mourning Dress Code following the Death of The Sovereign**

Members and senior officers to follow this guidance at their own discretion.

Members and senior officers are advised to wear black ties or arm bands at official events and public appearances and are advised to wear dark clothing if attending the Proclamation or observing the 2-minute silence.

Chains of office will not be worn for the period of public mourning; instead, badges of office will be worn on black neck ribbons from D-day until and including the day of the funeral.

*Note: For all other senior members of the Royal Family, follow the protocol for senior national / local figures in Appendix 4, unless a formal period of public mourning has been announced.*

### **Appendix 4 – Protocol for marking the death of a senior national / local figure**

This Protocol sets out the action to be taken in the event of the death of:

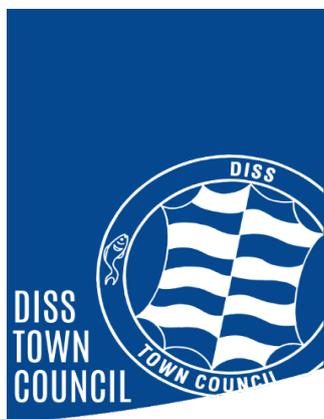
- The Prime Minister or former Prime Minister
- Lord Lieutenant of Norfolk
- High Sheriff of Norfolk
- The Member of Parliament for the constituency of which the Civil Parish of Diss forms part
- Serving Member of Diss Town Council

For all the above, the flag will fly at half-mast on D-day. On subsequent days the flag will fly at full mast until the day of the funeral when they again fly at half-mast (8am on funeral day until 8am the following morning).

On the death of any of the above (or other significant person), the Officers will discuss with the Mayor and/or Leader whether books of condolence should be opened.

If there is no formal public mourning period for the deceased, then black ties and/or black armbands can be worn instead from D+1 to the day before the funeral.

A national 2-minute silence may be observed to mark the death of other senior national figures, but this will be advised in the event. A council can still decide to observe a silence even if no national arrangements are in place.

**DISS TOWN COUNCIL**

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

Report Number:  
**48 / 2021**

Report to:	Executive Committee
Date of Meeting:	3 <sup>rd</sup> March 2021
Authorship:	Deputy Town Clerk
Subject:	Grave Digging Policy

**Existing Policy**

1. The Council's Grave Digging Policy has not been previously reviewed and in its current format is a very complicated and lengthy document.
2. Diss Town Council's original policy was copied from the Institute of Cemetery and Crematorium Management (ICCM) website.
3. Much of the information in the policy is not relevant to our cemetery due to the size, soil type and geography of the cemetery.

**New Policy**

4. The new policy has been completed with all relevant and up-to-date elements, which has been drafted post discussions with the Maintenance Manager and Administrative Lead (Annex A).
5. The overarching changes have been to simplify the policy, ensuring that any changes are realistic and deliverable for our current or future grave diggers.
6. The proposed changes include a new Risk and Method statement that will be prepared by the Maintenance Manager once the policy has been agreed by committee.
7. It is proposed that this policy is reviewed every four years in line with other Council policy reviews or when further Health & Safety Legislation requires it.

**Recommendation**

To adopt the new Grave Digging Policy and annexes.

# DISS TOWN COUNCIL



## GRAVE DIGGING POLICY & PROCEDURES

Reviewed at the Executive Committee meeting held on 3<sup>rd</sup> March 2021

## 1. The Policy

This is Diss Town Council's policy to ensure a high standard of grave digging whilst maintaining safety, and dignity at all times throughout the process. This extends beyond the day of interment to the weeks and months afterwards when the soil is settling to ensure that all graves are maintained to the highest standard.

## 2. General Requirements

**2.1 Training.** All grave digging persons should have received training in this operation. Any untrained persons involved in grave digging operations should be closely supervised at all times by a fully trained person.

***It is recommended that gravediggers receive training under the Cemetery Operatives Training Scheme administered by the ICCM, however there is no legal requirement to undertake this course.***

## 3. Grave Digging

### 3.1 Safety Equipment

Personal protective equipment must be worn at all times when excavating or working close to a grave, to include steel toecap boots, a hard hat, protective eyewear.

Any grave that is left unattended for whatever reason must be completely boarded over in such a manner as to prevent any person falling into the grave. Shoring must always be used.

Entry and egress from a grave must be by ladder. On **NO-ACCOUNT** must a gravedigger climb out of a grave by treading on any part of the shoring.

A ladder must remain in place whenever an operative is working in a grave in order to maintain an emergency exit. (**Confined Spaces Regulations 1997**)(Management of Health & Safety at Work Regulations 1999).

All finished graves should be prepared using imitation grass matting. The matting will be laid out neatly on staging leaving no folds or gaps which may cause any other person attending the grave to trip.. Walk boards / staging must be laid along the length of the grave and supported at each end and must be capable of carrying the weight of the Pall Bearers and Coffin.

All graves must be dug centrally within the respective grave space to the exact dimensions indicated (Appendix 1).

1. If the grave is not dug centrally within its respective grave space one of the walls separating the adjacent grave will be of a narrower width and will increase the risk of collapse on that particular side of the grave.
2. When reopening a grave that was previously dug out of centre the risk of collapse is increased.

3. When a memorial is erected centrally on a grave that was dug out of centre the risk of the memorial subsiding and tilting is increased which in turn increases the risk of the memorial becoming unstable and a danger.

Any nearby / adjacent memorials which pose a hazard to the grave digger must be temporarily moved to a safe distance from the grave to be excavated and replaced immediately following the interment.

Any foul odours encountered should be reported immediately to the Town Council's Maintenance Manager.

**[NOTE:the ICCM recommends that a second person is in attendance whenever work is being carried out in an excavation of a depth greater than 3' (0.91m) in order to comply with the requirements of the Confined Spaces Regulations 1997 and the Manual Handling Operations Regulations 1992]**

All grave diggers must ensure that a second person is in attendance when any excavation work is being carried out at the cemetery. If the grave digger cannot procure a second person, Diss Town Council Maintenance Manager will support the grave digger as the second person.

When hand digging, shoring must be incorporated as digging proceeds. It is advised that shoring should be incorporated as soon as a depth equal to the depth of shoring equipment panel / timber is reached.

### **3.2 DEFECTIVE UNITS MUST NOT BE USED.**

Shoring, matting and other equipment, should be inspected prior to use for any sign of deterioration. Defective timbers and struts should not be used. Acro struts should be regularly lubricated. The proper pin only must be used.

Grass matting can be draped into the grave to cover the internal walls and shoring equipment. The walk boards and immediate surrounding area can then be covered.

Care must be taken to avoid trip hazards caused by folds in the matting. Torn or holed matting must not be used.

Lowering webbings and putlogs must be inspected prior to each burial to ensure that no deterioration has occurred and that they are capable of taking the weight of the coffin. Frayed webbings should not be used.

## **4. Pre Excavation Preparation**

### **4.1 Safe Working Area and Memorial Safety**

#### **4.1.1 General**

It is extremely important that grave diggers follow the advice contained within this Policy to ensure a safe working environment for all Cemetery operatives/visitors when excavating a grave, including themselves. It is important that grave diggers are trained to be able to safely assess the working site, including memorials, assess the risk, record the assessment accurately, follow an approved reporting process and understand the range of options available for making the area safe for all who will use it.

#### **4.1.2 Using Risk Assessment Techniques**

A risk assessment is central to ensuring a safe working environment. Grave digging within the burial ground should be covered by a suitable risk assessment and safe system of work. This is to be completed by Diss Town Councils Maintenance Manager. Consideration to Health & Safety should be given to activities that will subsequently take place:

1. Safe and easy access for operatives and equipment
2. Safe access for persons attending and officiating at the burial service
3. The health and safety of operatives during the excavation process
4. The health and safety of Cemetery visitors

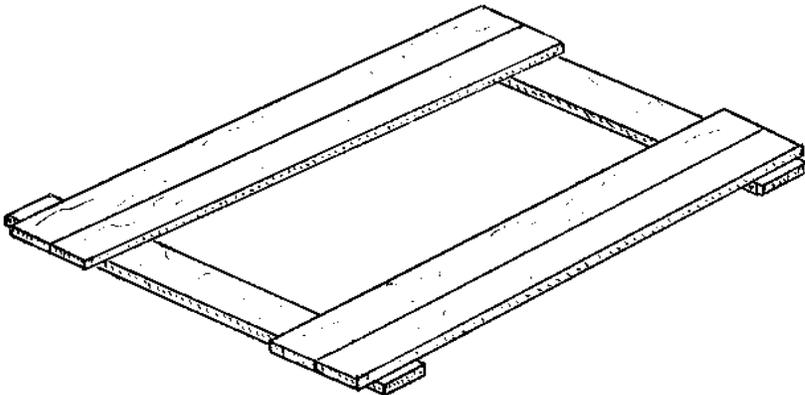
Guidance on all Health & Safety Procedures should be sought from the Maintenance Manager who is responsible for health and safety for the Town Council as the Burial Authority.

#### **4.2 Locating Graves – Measuring and Marking**

All graves to be excavated should be located and identified by using the statutory grave plan. The location will have been marked in advance by the Council's Maintenance Manager or Maintenance Team.

#### **4.3 Walk boards**

Walk boards must be placed along each side of the grave to be dug which are supported on boards placed across the head and foot ends of the grave. This action will spread the weight of operatives and prevent falls due to crumbling surface edges.



#### **4.4 Work Platform**

A work platform can be provided by replacing the head and foot boards with boards of 6'6" (1.95m) in length. This action will enable two more boards to be laid along the length of one side of the grave to create a platform 4' (1.22m) wide.

### **5. Excavation and Ground Support**

#### **5.1 Preliminaries and Preparation**

All tools and equipment required to complete the excavation process must be available at close proximity to the grave to be excavated before digging commences.

The amount of shoring equipment required should be assessed according to the required depth of excavation, soil type and weather conditions and the depth of shoring timbers / hydraulic units.

**For types of shoring, please see Appendix 2**

## **5.2. Machine Excavation**

Only authorised persons should be permitted to operate grave digging machines.

Whilst using machinery in the cemetery please follow the rules below:-

1. The machine operator must ensure that no person stands within the area of the radius of the machine boom or bucket.
2. When moving a digging machine within the Cemetery the driver must exercise caution and treat the roads and grounds with respect.
3. When a machine is not in use, it must be parked on hard ground in such a manner that it does not cause an obstruction to traffic or pedestrians. When parked, the boom must be lowered with the bucket resting on solid ground. The ignition key must be removed. The blade on tracked machines must be in the down position whenever the vehicle is parked.
4. The blade on a tracked machine must be in the down position at all times when digging is in progress.
5. The operator must ensure that the machine is level before digging commences so as to ensure that the sides of the grave are vertical. The level of the machine can be adjusted using the legs/stabilisers. An unlevelled machine will cause one side of the grave to be under dug, which will increase the risk of grave collapse.
6. The machine must be switched off whilst shoring is being installed into a part dug grave. This action will reduce the risk of collapse caused by vibration of a running machine. The bucket must be rested on solid ground to the side and as far away as is possible from the grave being excavated.
7. It is possible that exhaust fumes from the engine can collect in the bottom of the grave. Wherever possible the machine should be positioned down wind of the excavation to reduce the risk of this occurring. The risk is increased on days when there is no breeze.  
**(Control of Substances Hazardous to Health Regulations) COSHH 2002.**

Care must be taken when excavating a grave whilst shoring is in place so as to avoid striking any part of the shoring equipment with the machine bucket.

## **5.3 Hand Excavation**

Shoring must be incorporated as digging proceeds. Adequate shoring will be incorporated so as to prevent the collapse of the sides of the grave. Soil type and weather conditions will affect the requirements for each particular grave.

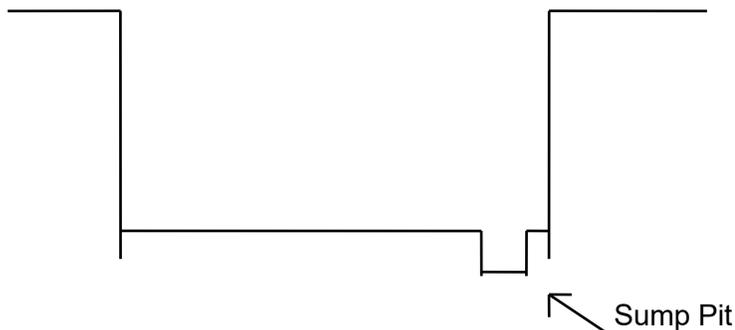
Particular care must be taken during periods of wet weather when it is advisable to close shore graves to full depth.

On completion of each excavation the gravedigger must ensure that the sides and ends of the grave are vertical and that the bottom of the grave is level. Shoring units must be level.

#### **5.4 Dealing with Ground Water**

Should water collect in a grave it should be removed prior to the interment. Ideally a motorised pump should be used, as this action will not require a gravedigger to enter the grave. The hose from the pump can be lowered into the grave from surface level.

When conditions indicate that water may collect in a grave a sump pit can be dug in the bottom of the grave towards one end.



The hose from the pump can be placed in the sump pit and as water is pumped out of the pit the remaining water in the grave will be drawn towards the pit thus leaving the greater part of the bottom of the grave dry.

When hand digging a sump pit can be kept open at one end with the gravedigger working away from it. This action will assist in reducing the amount of mud created on the bottom of the grave.

When machine digging a sump pit can be dug when final hand levelling of the bottom of the grave is carried out.

Should water be removed from a grave using a petrol driven pump no gravedigger should be working in the grave while the pump is running as exhaust fumes may enter the grave and collect at the bottom. (Exhaust fumes are heavier than air)

Water removed from a grave should ideally be pumped into the nearest soak away or sewer. Should foul odours be encountered a supervisor should be informed immediately. Phenolic disinfectant should be used if required.

**[Attention is drawn to the Local Authorities Cemeteries Order 1977 which states “no person.....shall remove therefrom any soil which is offensive” (Part 1 of Schedule 2)]**

#### **5.5 Lifting Equipment**

**[Lifting Operations and Lifting Equipment Regulations 1998, (LOLER)]**

When excavating deep graves by hand a point will be reached where the grave digger cannot throw the soil out of the grave without the risk of stones, debris etc. falling back. In order to remove this risk it will be necessary to employ lifting equipment such as a winch and bucket. The

bucket is lowered to the bottom of the grave and is filled by the gravedigger. When the bucket has been filled a second person will operate the winch.

When using lifting equipment for this purpose such equipment must be securely set up at one end of the grave so that the gravedigger in the excavation can stand at the opposite end during the lifting operation. Should the bucket fall or debris fall from the bucket during lifting the risk to the gravedigger from being struck by falling objects is reduced. To eliminate this risk entirely the gravedigger can exit the grave before the lift commences and return after the emptied bucket has been lowered.

**A hard hat must be worn whenever a gravedigger is working in a grave.**

The person operating the lifting equipment should swing the bucket clear of the grave and as far away as is possible and rest it down before detaching the rope / hook. Ideally the bucket should be emptied to reduce the risk of stones or debris rolling off of the spoil heap and onto the grave digger in the excavation.

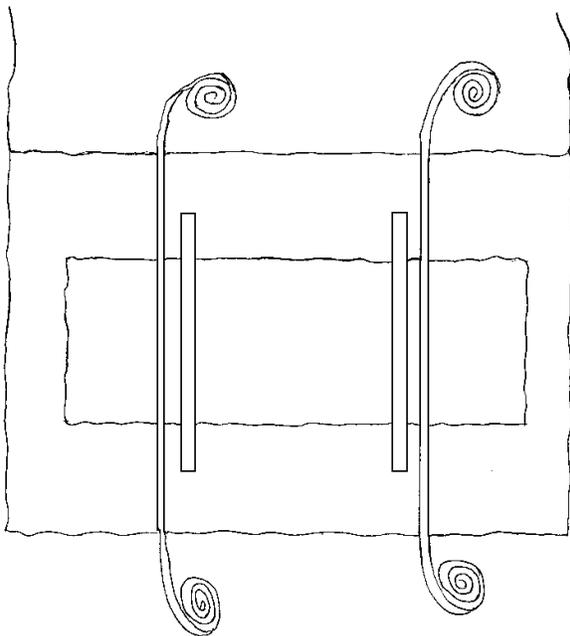
The requirements of the Lifting Operations and Lifting Equipment Regulations 1998 are available on request from the Maintenance Manager.

**Risk is increased for graves of greater depth.**

**6. Preparation for Interment**

Prior to preparing / dressing the grave the surrounding area should be examined to ensure as far as is reasonably practicable a safe, unobstructed access for Funeral Directors staff, clergy and mourners. Any trip hazards that may be present must be removed.

Walk boards must be checked for stability with adjustments made as required. Unstable walk boards may cause a pall bearer (s) to fall whilst placing a coffin onto putlogs.

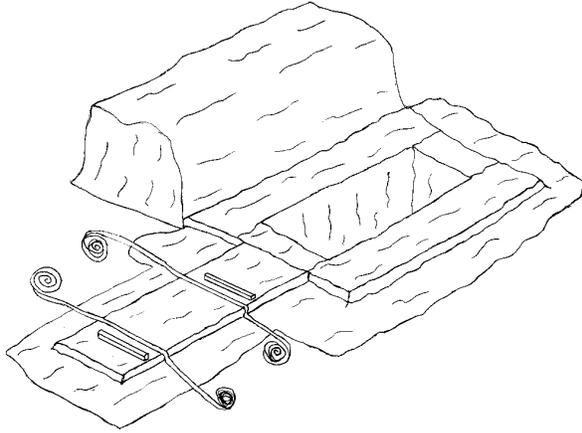


Two putlogs should be placed across the grave onto which the coffin may be placed prior to the committal. Putlogs should be 4'6" x 4" x 4" (1.37m x 102mm x 102mm) and of good quality knot free planed timber.

The distance between the putlogs should be no less than 3'6"(1.07m).

Two lowering webbings are placed as shown in the diagram. Care must be taken to ensure that sufficient webbing is placed on either side of the grave to enable each pallbearer to lower the coffin to the bottom of the grave.

Webbings should be checked for signs of deterioration or fraying before each burial service. Frayed or damaged webbings must not be used and should be cut down to prevent use by any other person.



In some instances there may be insufficient space to the side of the grave for the pallbearers to safely carry the coffin and place it on putlogs directly over the grave.

## 7. Backfilling

### 7.1. General Requirements and Considerations

Backfilling should commence immediately after all mourners have left the cemetery and be completed fully on the same working day.

Walk boards should be left in place during the whole of the backfilling procedure so as to prevent persons walking on any unprotected grave edge.

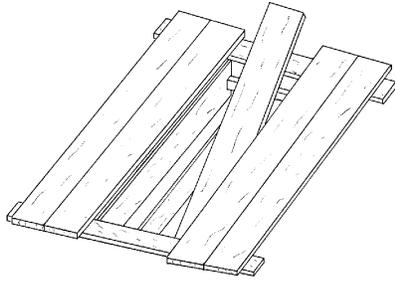
In order to reduce later subsidence and settlement of the grave, all backfill materials (including the material placed between the liners or vaults and sides of opened graves), shall be tamped and compacted in layers not to exceed 150mm in depth so that a compacted density of 90 percent shall result, using soil free from large lumps.

**The grave is to be finished with a tidy mound of soil, covered with saved (and if necessary, imported) turfs to leave an immaculate finish.**

The importance of this action cannot be stressed highly enough as the reduction of instances where the bereaved may be confronted with sunken graves is imperative. It will also subsequently reduce the risk of the memorial tilting and thereby becoming unstable.

Monitoring of the condition of the backfilled grave is to be carried out weekly within the first month and thereafter at regular intervals (at least monthly). Remedial work must be undertaken immediately if there is soil settlement leading to an untidy, uneven or sunken surface and/or if the turves show signs of drought or die-back. **The responsibility for monitoring and maintenance rests with the grave digger.**

### 7.2 Protection of the coffin



When backfilling large flints, pieces of rock or lumps of clay may damage the coffin when they impact from height. To reduce the risk of coffin damage a timber can be placed into the grave as shown in the above diagram. Backfill material will strike the timber, break its speed of fall and deflect to the sides of the grave.

### **7.3 Mourner Participation**

Some ethnic and religious groups require carrying out the backfilling of the grave themselves.

There is a conflict between health and safety and customer care in this situation and it is for the Town Council to assess the risk involved and decide whether to permit mourners to backfill.

Should it be decided to permit mourners to backfill the Maintenance Manager must take control of proceedings and stop backfilling at the relevant stages in order that gravediggers can remove shoring equipment.

It is vital to the health and safety of mourners that co-operation between Cemetery staff, mourners and the Funeral Director conducting the funeral is established.

**Guidance on procedures for Backfilling can be found in Appendix 3**

## **8. Funeral Directors**

**Whilst the Town Council and the Funeral Director will combine to serve the same client it is important to also combine in the interest of health and safety.**

Funeral Directors should be requested to provide their risk assessments, together with a copy of their public liability insurance certificates.

## **9. Contractors and others working in the Cemetery**

All contractors working in Diss Cemetery must comply with all legislative requirements and provide copies of policies, risk assessments, safe systems of work, staff training records, COSHH assessments, insurance certificates etc. *prior to undertaking any work on site.*

**[See Management of Health and Safety at Work Regulations 1999]**

As Diss Town Council is owner and occupier of the Cemetery it has ultimate duty of care under health and safety legislation and must therefore set the standards required and closely monitor activities of contractors so as to ensure compliance.

See Health and Safety at Work Act 1974

## **10. Appointed Grave Digger**

Diss Town Council appoints a contracted grave digger to carry out all grave digging in Diss Cemetery. The grave digger must adhere to this Policy in all respects. No other grave diggers will be permitted to carry out grave digging in Diss Cemetery unless they have been sub-contracted by the main contractor, the main contractor will remain responsible for ensuring compliance with the Policy ensuring all the above documents as listed are provided for the sub-contractor. The Town Clerk will agree to and approve the sub-contractor in advance of any works carried out.

The contract for grave digging is reviewed every three years.

The contractor will liaise with the Council over management and disposal of additional spoil in a satisfactory manner.

The contractor will ensure that double depth graves are dug to a standard depth for the first burial to ensure that there is sufficient space for the second burial in the future.

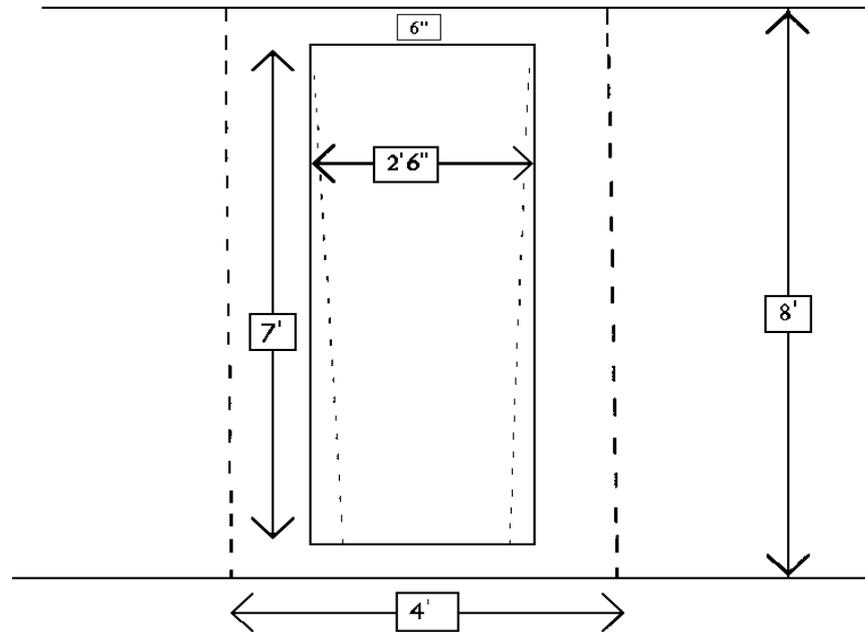
Diss Town Council will mark out the site for the memorial to ensure that all new Memorial stones, when installed, will be in alignment.

[See appendix 4 for Risk and Method Statement]

This Policy was approved at a meeting of Diss Town Council's Executive Committee on the 3<sup>rd</sup> March 2021

## Appendix 1

### Measuring and Marking the Area to be excavated Centrally Within Grave Space



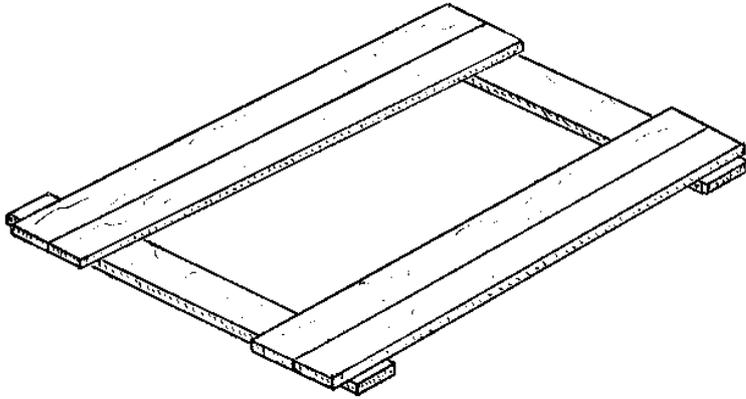
The above diagram shows the measurements required to accurately mark out an area of 7'(2.13m) x 2'6" (0.76m) centrally within an 8'(2.44m) x 4'(1.22m) grave space.

1. Lay line from each head end corner peg to its opposite foot end peg to identify boundary of grave space.
2. Place pegs 6" into grave space from head and foot ends and lay lines across grave space to form head and foot extent of area to be excavated.
3. Locate centres of head and foot end lines laid in 2.
4. Measure 1'3" either side of centres of lines and place peg, lay lines from head pegs to opposite foot pegs to identify the area to be excavated.  
(NOTE : **Width of excavation** required is calculated by adding the width of coffin to be interred, the thickness of the shoring to be used on either side of the excavation plus sufficient clearance to allow free passage of the coffin. Length of excavation required is usually dictated by length of shoring units or timbers.)

## Appendix 2

### Specification for Walk boards and Shoring

#### Walk boards



#### **Specification for Walk Boards**

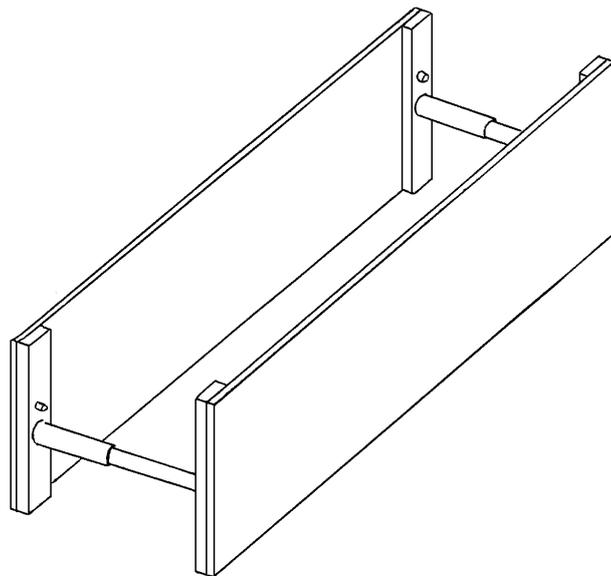
Two boards 4'6" x 1' x 1.5" (1.37m x 0.3m x 38mm)

Four boards 9' x 1' x 1.5" (2.74m x 0.3m x 38mm)

#### Shoring

##### Types of shoring

**Hydraulic Shoring - (Which we currently do not use in our Cemetery)**



The above hydraulic unit consists of two reinforced aluminium panels with a hydraulic ram fixed at either end. A pump is attached to the rams via flexible hoses. The hoses are of sufficient length to enable a unit to be

lowered into an excavation and pressure applied to the rams via the pump from surface level.

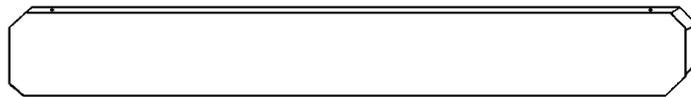
Hydraulic units are available in varying sizes so that all requirements can be accommodated. Coffin and wedge shaped units are also available.

The fluid in the pump is a special emulsion of vegetable oil and water. Anti freeze should be added in winter, if not already added by manufacturer, to prevent freezing and subsequent damage to the hydraulic rams.

**Rams must be pressurised in strict accordance with the manufacturers instructions. Over pressuring of rams will weaken the walls of a grave and increase the risk of collapse during backfilling operations. Over pressuring may also cause damage to seals within the ram.**

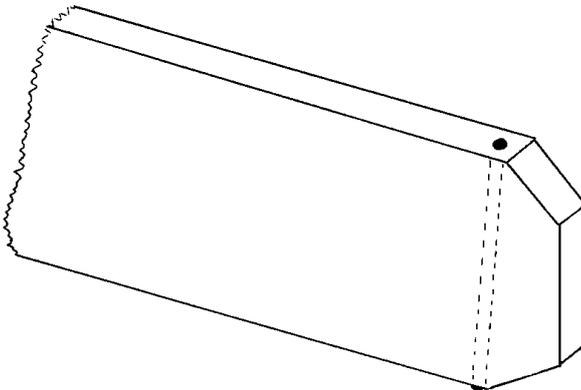
### Timber Shoring

Timber used for grave shoring should be good quality, seasoned and knot free. Timber showing any sign of damage or splitting should not be used.

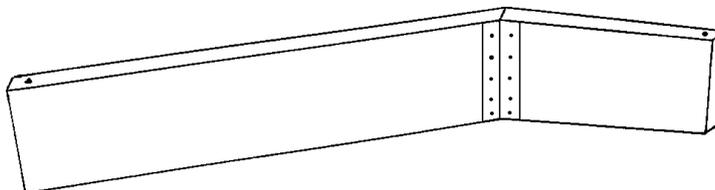


**Shoring Timber**  
**7'6" x 12" x 1.5"**  
**(2.29m x 0.3m x 38mm)**

**Thickness increased to 2" (50mm) in heavy wet clay soil.**



**Timbers must be bolted across the ends to prevent splitting when cross member is fixed in place.**



**Coffin shaped timbers. Joint secured with steel plate on both sides bolted through.**

Timber shoring is fixed in position in the grave by using struts or cross members. These can take the form of wooden struts, acro props, hydraulic jacks or screw jacks.

**Mechanical struts** must not be over tightened in an attempt to force the ground back. This action will weaken grave walls and increase the risk of collapse during backfilling operations. Mechanical struts should be expanded to exert holding

pressure only so as to provide support to the walls of the grave. Over tightening of mechanical struts will increase the risk of timbers splitting.

**Wooden struts** should be knocked into place using a club hammer. Struts should be of such a length that undue force is **not** required to position them between shoring timbers. The use of force will increase the risk of timbers splitting.

**Wooden struts should be bolted vertically across their ends to reduce the risk of splitting as they are knocked into place.**

### **Proprietary Shoring Equipment**

Various types of proprietary shoring equipment are available on the market such as cage type shoring, Telescopic shoring and metal panels incorporating screw jacks. All proprietary shoring not dealt with in detail within this code must be used in accordance with the manufacturers safety procedures and instructions.

### **Identification of Shoring Requirements**

When assessing the amount and type of shoring required to support a grave the following need to be considered :

#### **Cohesive ground**

Cohesive ground such as rock and heavy clay may be considered as the most stable.

However, the cohesive properties of heavy clay can be affected by weather conditions. Hot, dry weather can cause the clay to dry and contract so causing lumps to break away. Contraction of clay can also cause shoring to loosen and fail. Wet weather can cause the clay to swell and again give rise to lumps breaking away or complete collapse of the grave. Dry followed by wet weather can greatly increase the risk. The freeze/thaw action of frost increases the risk of a breakdown of soil structure.

Excavated graves should be checked regularly until the interment takes place. Graves that are excavated and left open for any length of time must be inspected on a daily basis to establish if any deterioration in the security of the shoring has occurred. Any deterioration should be rectified immediately. (Any prepared or partially prepared graves must be securely boarded over whenever work ceases and operatives leave the vicinity in order to remove the risk of persons falling into an open excavation)

**Sound rock** generally needs little support however shoring is required to prevent any loose pieces falling and injuring an operative working in the grave. The freeze/thaw action of frost can increase the risk of pieces falling.

Other rock types are considered under the heading **stratified ground**.

#### **Non-cohesive ground**

Examples of soil type contained in this category are sand, gravel, sandy clay, marl and overfilled ground.

The above soil types are unpredictable and require close shoring or piling. Shoring must be installed as digging proceeds.

A change in weather conditions can very rapidly affect the properties of non-cohesive ground.

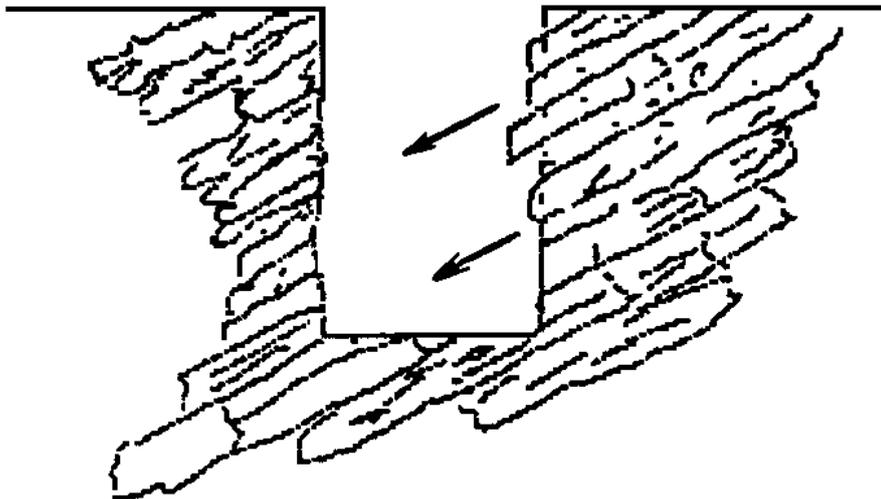
***It is safer to over compensate with shoring when unstable ground is encountered.***

### **Stratified Ground**

Stratified ground is a natural formation of definable layers usually of rock but sometimes of rock and clay or sand and clay.

Greater stability exists where the strata lie horizontally.

Strata that are at an angle to the horizontal pose a greater hazard, as the upper strata will tend to slide downhill causing collapse of the grave. The risks from this hazard can be increased during wet weather. Water will act as a lubricant between the strata and facilitate slipping.



**Shoring must be incorporated into stratified ground to protect the gravedigger from pieces becoming dislodged and falling. Particular care must be taken when strata are at an angle to the horizontal.**

### **Overfilled Ground**

Overfilling of ground to create depth is a common practice particularly in urban cemeteries where new space is limited. Usually old common grave areas are overfilled with imported soil in order to create depth in which new burials may take place.

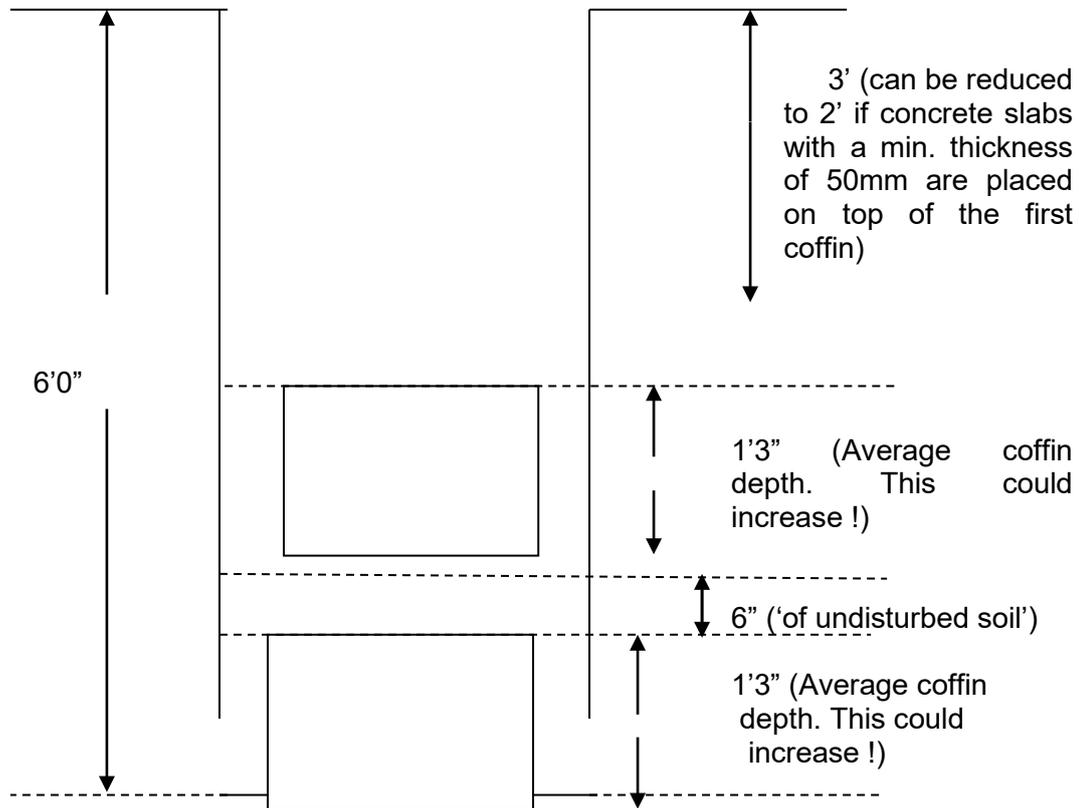
Overfilled ground should be treated in the same manner as unstable, non-cohesive ground.

The length of time that overfilled ground has been left to settle before using it for burial will affect the risk of collapse of graves excavated.

### **Depth of excavation**

In local authority cemeteries the depth(s) at which interments can take place is controlled by the Local Authorities' Cemeteries Order 1977 (whilst this piece of legislation is applicable to local authority cemeteries in England and Wales only, it is advisable that private cemetery companies and woodland burial grounds and authorities in Scotland consider this piece of legislation to be best available guidance.

The following diagram identifies the limits imposed by Schedule 2 of the above Order that can be explained diagrammatically as follows:



**The above example illustrates the MINIMUM depth that must be achieved for two burials and it is recommended that this minimum depth for new graves is increased in order to build in a contingency against future unknown factors. It should be noted that the average coffin depth used in the above example could be greater in some instances especially where casket burial takes place.**

It is advisable to request the depth of each coffin to be buried in addition to length and width dimensions.

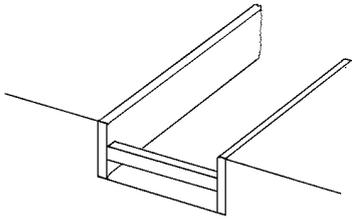
By using the above model and adding for contingency for unknown factors it is possible to confidently excavate all new graves to a depth that will ensure that sufficient depth remains for the second interment. The same principles can be applied to new graves for more than two burials.

As previously stated the amount of shoring required should be on hand close to the excavation before work commences. The amount of shoring equipment required can be calculated by considering the ground type, depth of excavation and depth of shoring timbers/hydraulic units/panels.

### 5.3.5 Timber Shoring in Stable Cohesive Ground

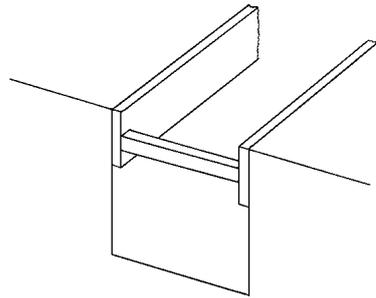
**Timbers 12" (0.3m) depth. Grave depth 7' (2.13m)**

**1.**



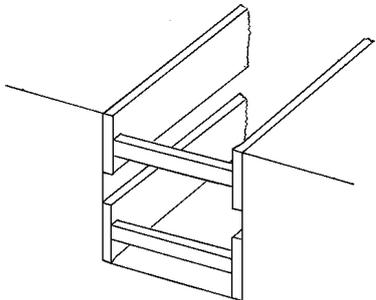
Excavate to first depth and install first set of timbers

**2.**



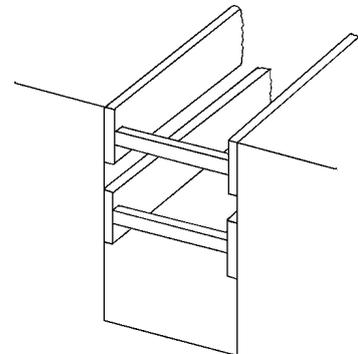
Excavate to second depth

**3.**



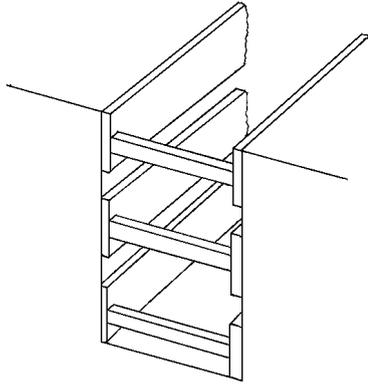
Install second set of timbers

**4.**



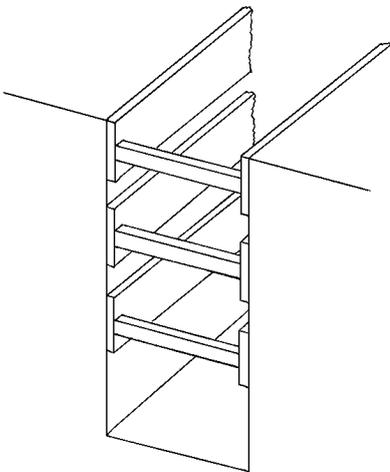
Excavate to third depth

**5.**



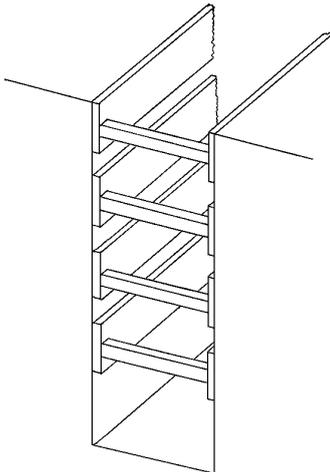
Install third set of timbers

**6.**

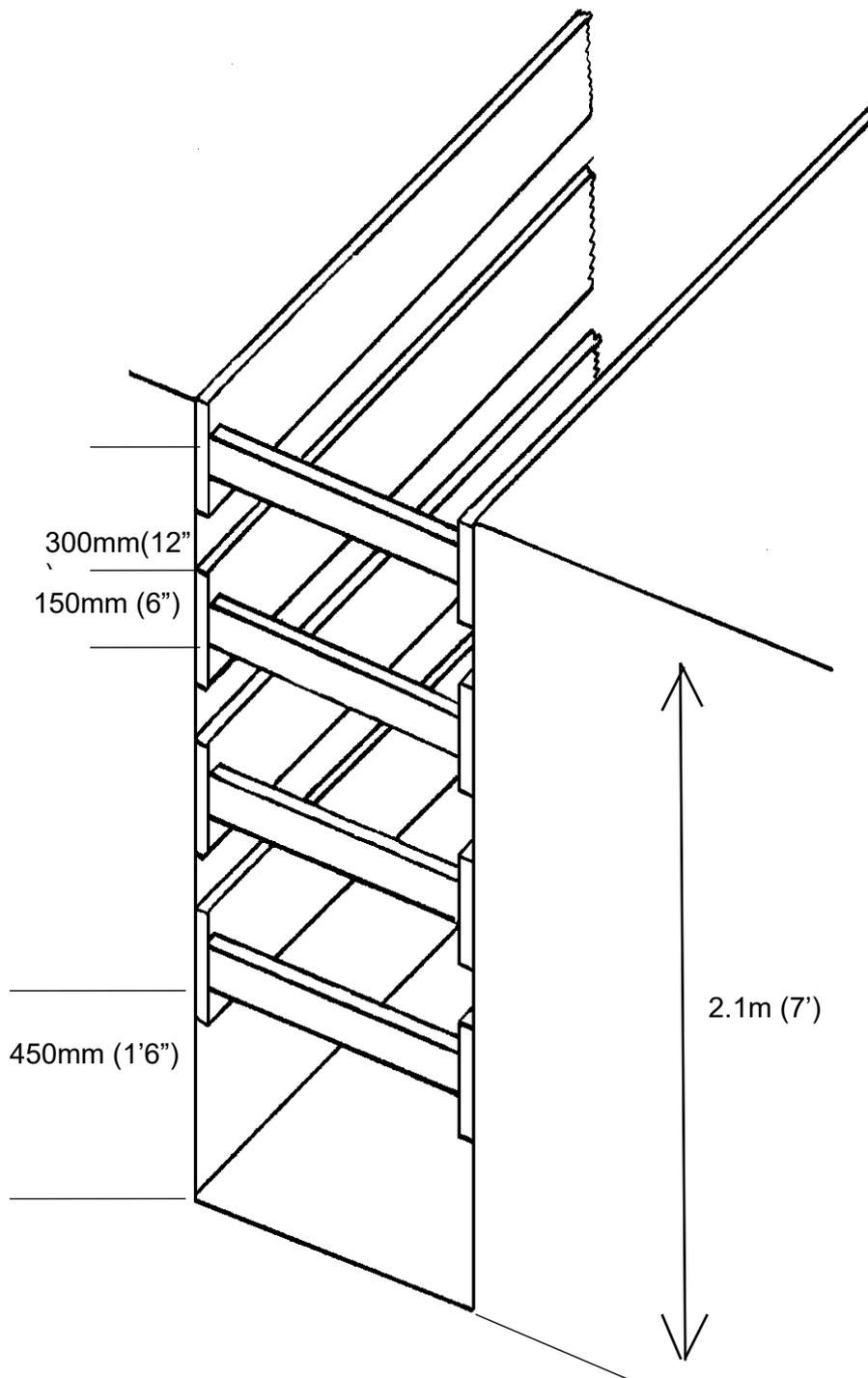


Excavate to fourth depth

**7.**



Install fourth set of timbers before completing excavation.



The above model should only be adopted in stable cohesive ground. Should the grave be required to be kept open for more than 24 hours or adverse weather conditions are forecast a fifth set of timbers should be installed in the bottom of the grave.

### **Timber Piling / Poling in Unstable, Non-Cohesive Ground**

The following procedure describes the installation of timber piling to a depth of 7' (2.13m). The principles described can be modified to take into account local soil type and conditions and results of local risk assessment.

1. Excavate to depth of shoring timber. Place piece of packing timber in each corner of the excavation. Fix two shoring timbers with struts, across or screw jacks. Packing timber can be fixed to shoring timbers to aid ease of handling and installation.

**(Dimensions and specification for timber components are detailed over leaf)**

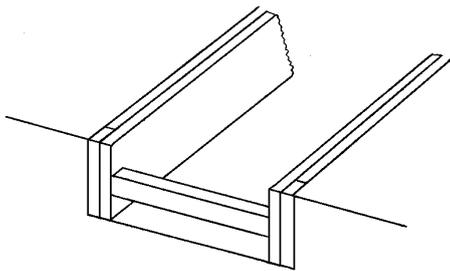
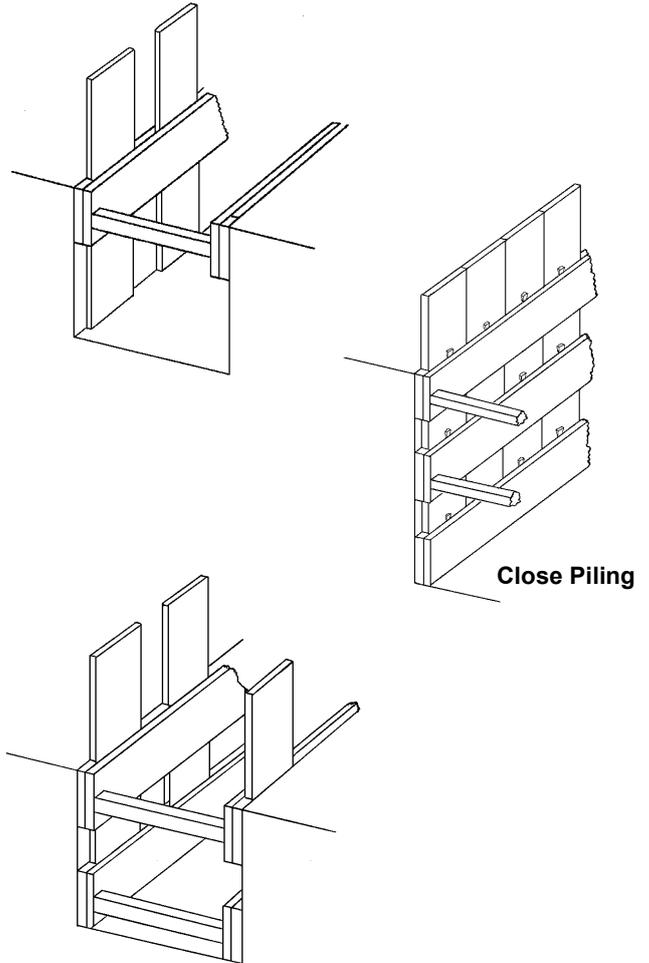
2. Excavate further (depth dependent on local soil conditions) inserting 4' (1.22m) piling timbers vertically and insert wedges as described over leaf.

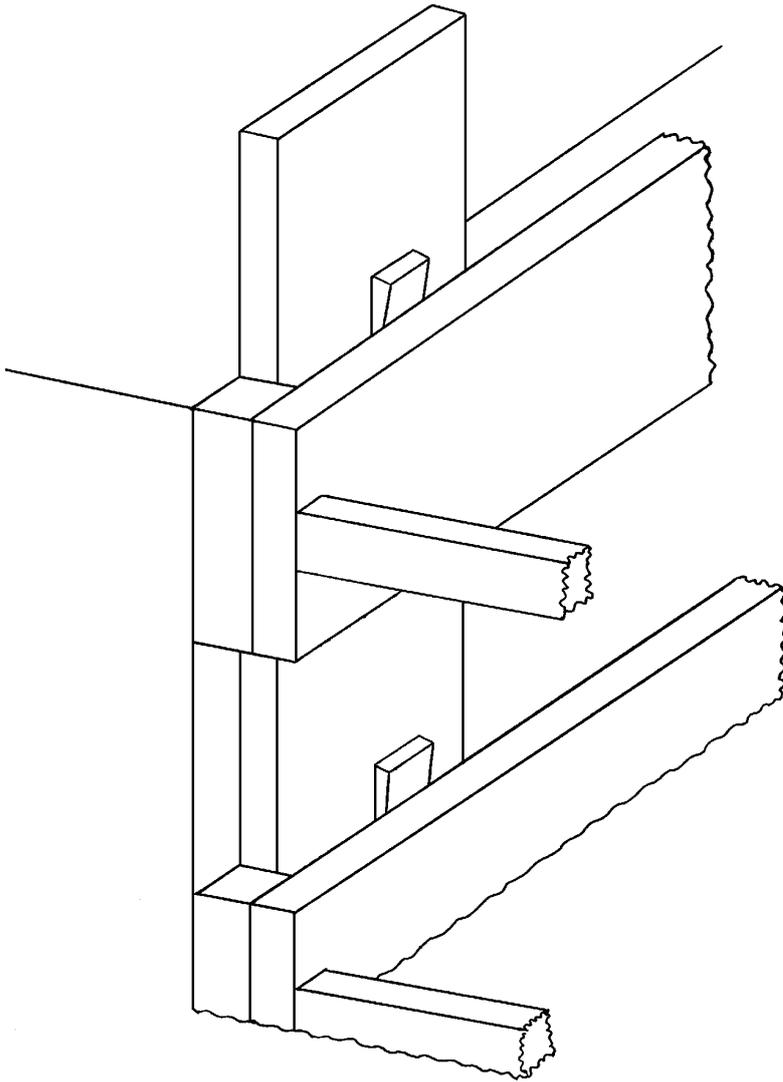
**Distance between piling timbers will depend on local soil type and conditions and results of local risk assessment.**

**CLOSE PILING SHOULD BE INCORPORATED IN RUNNING SAND / GRAVEL SOIL TYPES**

3. Fix second set of shoring timbers and lower piling timbers to bottom of excavation.

Insert wedges between each piling timber and shoring timber in order to push piling timbers back against wall of excavation thus providing support.





### Specification :

Timbers - 7'6"x12"x1.5"  
(2.29m x 0.3m x 38mm)

Piling - 12" x 1.5"  
(0.3m x 46mm)

Various lengths required depending on depth to be excavated.

Packing - 2"x2"x12"  
50mm x 50mm x 0.3m)

Wedges - 4" wide x 6" long 2" Thick (102mm x 152mm x 50mm)

Struts - 4" x 4" x length dependent on dimensions of grave required.

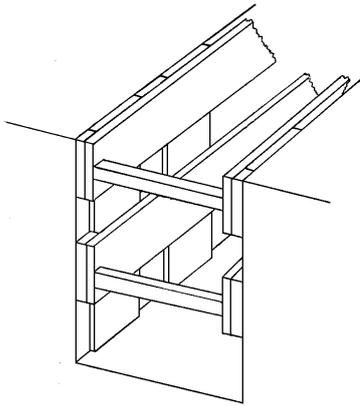
Note : Timber struts can be substituted with acro props, screw jacks or hydraulic rams.

All timbers should be bolted across ends to prevent splitting.

### The use of wedges fulfils three functions :

1. The wedges push the piling timbers back against the wall of the excavation to provide essential support.
2. The wedges will hold the piling timbers in place when excavation is continued past their lower edges.
3. Lowering the piling timbers further into the excavation as digging proceeds is eased by removing wedges from **ONE PILING TIMBER**, lowering it to the bottom of the excavation and re-fixing the wedges before moving on to the next piling timber. **It must be stressed that piling timbers must be lowered frequently as digging proceeds. The depth excavated below the bottom edges of piling timbers will depend on local soil type and conditions and the results of local risk assessments.**

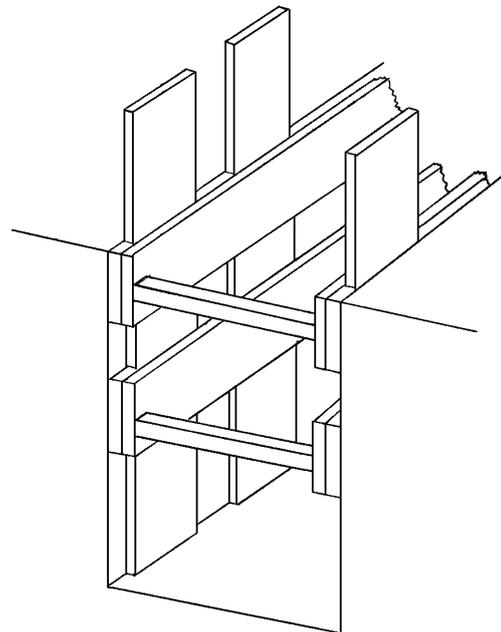
4.



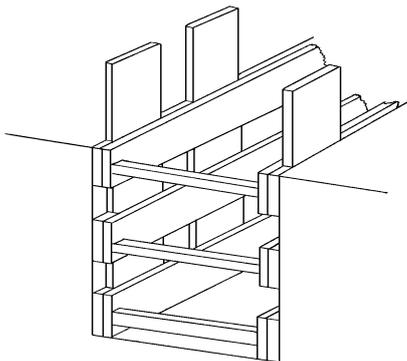
5.

The 4' (1.22m) piling timbers can be replaced **one at a time** with 7' (2.13m) or 8' (2.44m) piling timbers at this stage in order to achieve support to full depth. The substitution of piling timbers at this stage will also prevent an excessive length of timber protruding above ground level.

Continue excavation and lowering of piling timbers until depth is reached where a third set of shoring timbers and packing pieces are required. This depth is dependant on local soil type and conditions and results of local risk assessment.



6.



Excavate further depth moving piling timbers down one at a time as digging proceeds.

7. Excavate further depth lowering piling timbers periodically until full depth is reached.

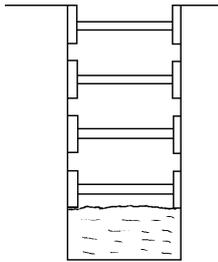
### Appendix 3

#### Procedures for Backfilling of Graves

##### Backfilling Removing Timber Shoring. Stable, Cohesive Ground

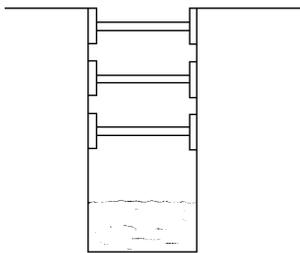
Timbers 1' (0.3m) in depth. Grave depth 7' (2.13m)

1.



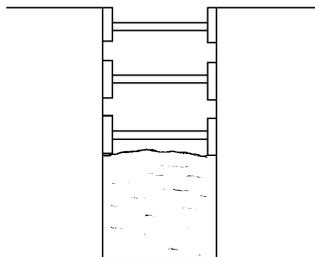
Backfill and consolidate to underside of lowest set of timbers.

2.



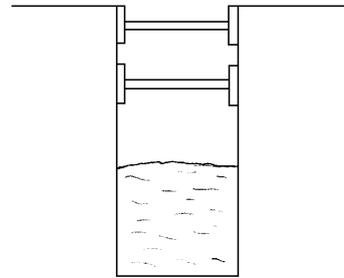
Remove lowest set of timbers.

3.



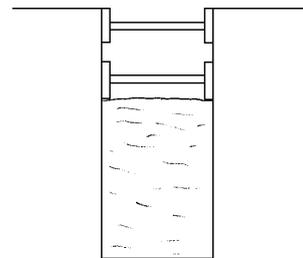
Backfill and consolidate to underside of next set of timbers

4.



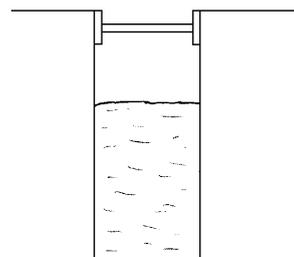
Remove next set of timbers

5.



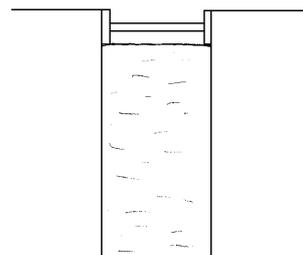
Backfill and consolidate to underside of next set of timbers.

6.

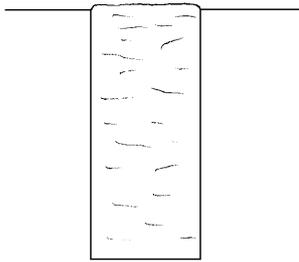


Continue process of backfilling and consolidating.

7.



8.

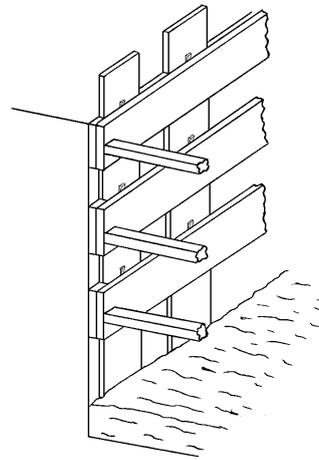
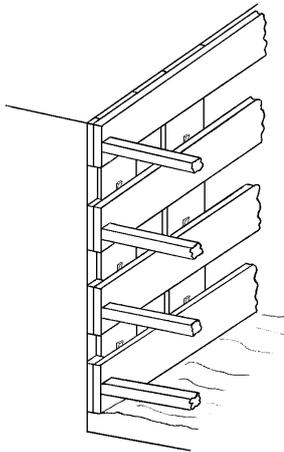


Complete backfilling and consolidation.

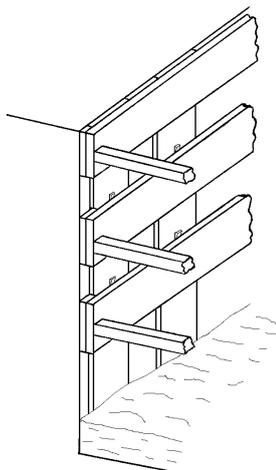
### Backfilling Removing Timber Piling / Polling

#### Unstable, Non-Cohesive Ground

1.



2.



Backfill to underside of lowest set of horizontal timbers.

3.

The bottom of the piling timbers can be covered with soil at this stage. The soil in the bottom of the grave can be consolidated before the lowest set of horizontal timbers is removed.

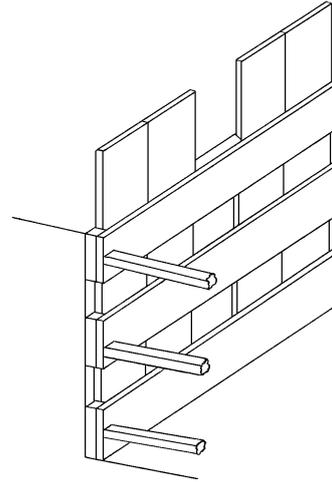
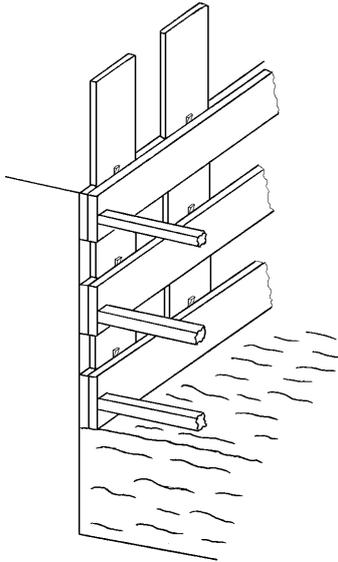
The consolidated soil will provide additional support to the piling timbers while a gravedigger enters the grave to remove the lowest set of horizontal timbers.

level with the top of the previously consolidated soil.

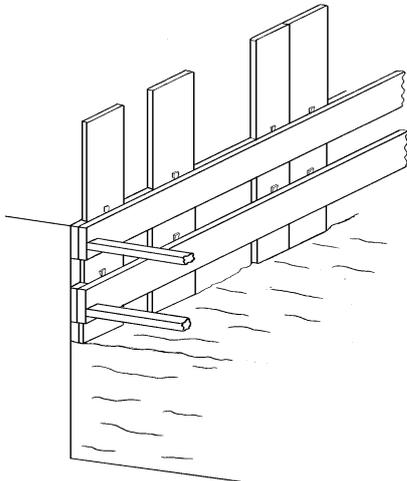
The wedges are removed from **one** piling timber before it is lifted and are replaced immediately after repositioning.

The piling timbers can be lifted one at a time so that their bottom edges are

4.



5.



Backfill grave to underside of next set of horizontal timbers.

The process described in 1, 2, and 3 is repeated until the grave is completely backfilled.

6.

During backfilling operations the piling timbers will protrude from the grave to a height where difficulty may be encountered attempting to shovel soil over the tops of the piling timbers.

To ease this situation **one** piling timber may be repositioned so that it is butted up to the next piling timber. Soil can be shovelled through the gap created.

ease of backfilling. This timber should only be removed to carry out the final stages of backfilling.

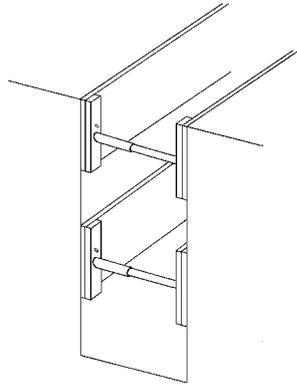
Unstable soils such as running sand and gravel may *run* through the gap. This should be minimal however should a large quantity of soil begin to move a shorter piling timber can be inserted to stem flow.

When close piling is incorporated **one piling timber** can be removed to aid

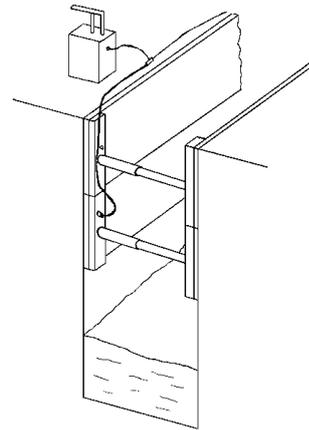
### Backfilling Removing Hydraulic Shoring in Stable Cohesive Ground

Unit Depth 2' (0.61m). Grave Depth 7' (2.13m).

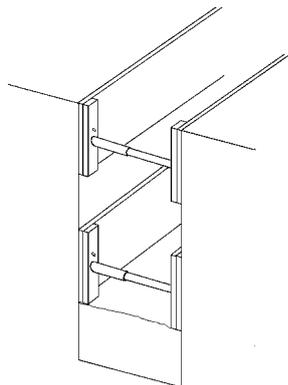
1.



3.



2.



Remove grass matting and webbings.

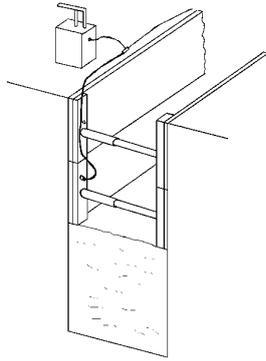
Backfill and consolidate to underside of bottom unit.

Connect two-way hose to rams of bottom unit placing hoses behind rams of top unit.

Attach lifting ropes to bottom unit and release pressure from rams of bottom unit.

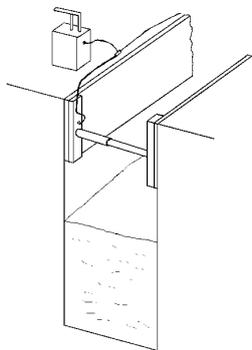
Raise bottom unit to underside of top unit and pressurise rams to holding pressure.

4.



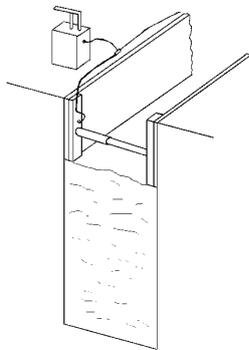
Backfill and consolidate to underside of bottom unit.

5.



Release pressure on rams from top unit using the release tool and lift top unit from grave.  
Release pressure from rams of remaining unit by turning valve on pump.  
Raise bottom unit to ground level, realign pump valve and pump out to holding pressure.

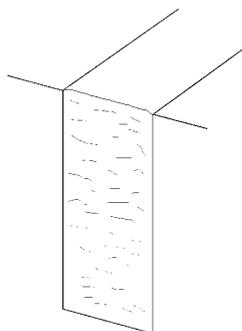
6.



Backfill and consolidate to underside of remaining unit.

Release pressure from rams of remaining unit, remove hoses from rams using release tool and lift the unit from the grave. Backfill and consolidate leaving the grave slightly mounded.

7.

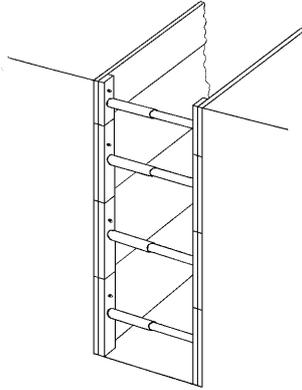


## Backfilling : Removing Hydraulic Shoring

### Unstable, Non - Cohesive Ground.

The following procedure describes the removal of 1 x 1' (0.3m) and 3 x 2' (0.61) hydraulic shoring units from a grave of 7' (2.13m) depth.

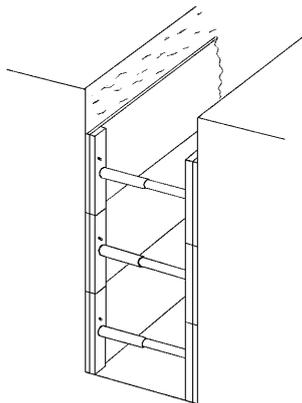
1.



Remove webbings and grass matting from the grave.  
Walkboards are not shown in the following diagrams but they must remain in position throughout the whole of the backfilling process. To enable ease of removal of hydraulic units the walkboards can be repositioned.

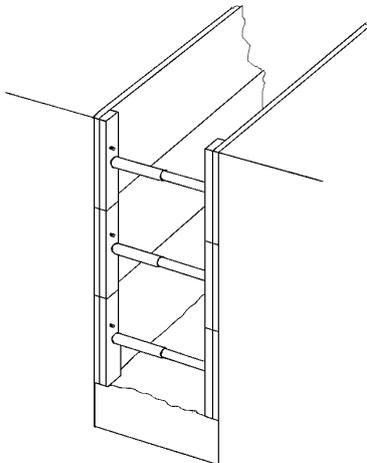
Release pressure from rams of top unit using the release tool and remove from the grave.

2.



Connect hoses and lifting ropes to next unit.

3.



Release pressure from rams of uppermost unit by turning the valve on the pump, lift unit so that its top edge is level with the surface and re-pressurise rams to holding pressure.

Connect hoses to rams of next unit and repeat the above process for the next unit lifting it to the underside of the uppermost unit and re-pressurising rams.

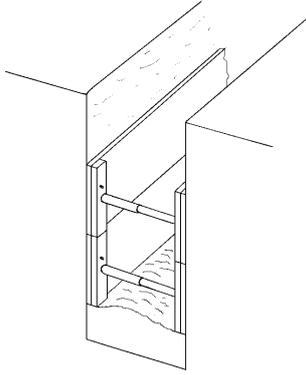
Repeat process again for lower unit.

Backfill and consolidate to underside of bottom unit.

Ideally employers will make available sufficient hoses so that hoses can remain connected and dedicated to all rams throughout the process. This action will make it unnecessary for a gravedigger to enter the grave to connect hoses to the lower units. The time taken to backfill the grave will be reduced which may reduce the risk of collapse during backfilling.

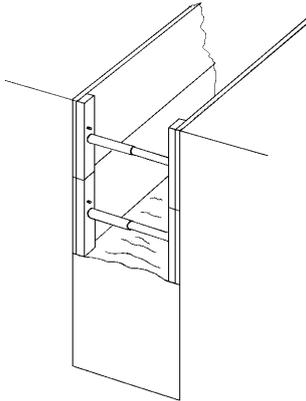
Release pressure from rams of uppermost unit and remove from the grave.

4.



Attach lifting ropes to next unit and connect hoses to rams (if not already connected to dedicated hoses).

5.



Release pressure from rams of uppermost unit by turning valve on pump, lift unit until its top edge is level with the surface of the grave and re-pressurise rams to holding pressure.

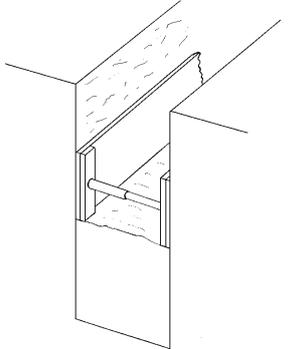
***(NOTE : where local conditions and results of local risk assessments indicate, it may be necessary to raise units in stages so as to reduce the risk of collapse of exposed areas of the grave walls)***

Repeat this process for lower unit lifting it to underside of uppermost unit before re-pressurising rams.

Backfill and consolidate to underside of lower unit.

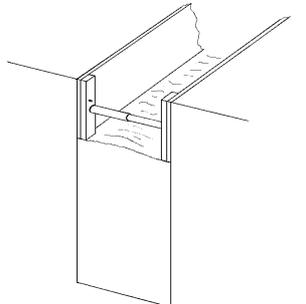
Release pressure from uppermost unit and remove from the grave.

6.



Attach lifting ropes to remaining unit and connect hoses to rams (if dedicated hoses not already connected).

7.

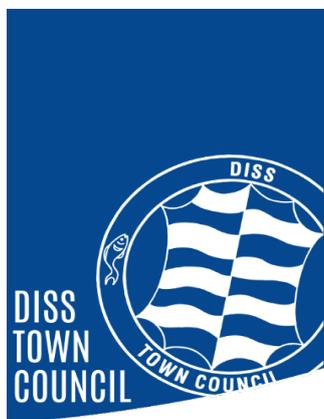


Release pressure by turning valve on pump and lift unit until its top edge is level with the surface of the grave. Re-pressurise rams to holding pressure.

Remove hoses from rams.

Backfill and consolidate to underside of remaining unit.

The remaining unit can be removed from the grave by releasing the pressure from the rams using the release tool and lifting it from the grave. Backfilling

**DISS TOWN COUNCIL**

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Report Number:  
**49 / 2021**

Report to:	Executive Committee
Date of Meeting:	3 <sup>rd</sup> March 2021
Authorship:	Deputy Town Clerk
Subject:	Vexatious Complaint Policy

**Introduction**

1. Over the last year whilst staff have been working from home, all the office phone lines have been transferred to staff mobile telephones for them to get answered.
2. On several occasions, staff have had to endure abusive and relentless telephone calls from members of the public wishing to make complaints.
3. Many of the complaints are outside of the scope of work that Diss Town Council undertakes, therefore the staff have no way of resolving these complaints.
4. In recent months and during the third lockdown, the calls are becoming more abusive and persistent. On several occasions this has caused the administrative staff severe anxiety and stress. The senior management team feel that it is the correct time to put in place a policy to deal with these callers.

**Existing Policies**

5. The Council has never had an unreasonably persistent, abusive or vexatious complainants' policy. Please find the new policy at the Appendix.
6. The policy will enable staff to respond more procedurally and effectively to unreasonably persistent, abusive members of the public.
7. And equally as important, the proposed policy will give staff a structured way to deal with complainants.

**Recommendation**

To adopt the policy on unreasonably persistent, abusive or vexatious complainants.



**Policy for managing unreasonably persistent,  
abusive or vexatious contact or complaints from  
outside bodies**

## **Policy for managing unreasonably persistent, abusive or vexatious contact or complaints from outside bodies**

### **Introduction**

1. Dealing with a complaint is usually a straightforward process. However, in a minority of cases people pursue complaints in a way that can impede the investigation of their complaint or can have significant resource implications for the council. This policy has been formulated to deal with the small number of complaints which make it necessary for special arrangements to be taken.
2. Before implementing the provisions in this policy, officers must consider whether the council's procedures have been followed correctly, make sure full and reasonable responses have already been given and decide if the complainant is now unreasonable.
3. The council has a duty to provide a safe working environment and system of work for its officers. Regardless of this policy, abusive, offensive or threatening conduct may be referred to the police to take action as appropriate in addition to any action the council may take.

### **Unreasonable complaints**

4. This policy is formulated in accordance with the definition of **unreasonable complaint behaviour** and **unreasonable persistent complaints**.
5. Unreasonable complaints are defined as contact from persons who, because of the frequency or nature of their contacts with the council, hinder the consideration of their or other people's complaints.
6. Examples include the way, or frequency, in which complainants raise their complaint with staff, or how complainants respond to officers dealing with the complaint.
7. Features of an unreasonable complaint include the following examples (the list is not exhaustive).

**The following are non-exhaustive descriptions of the behaviour of an unreasonable complainant who may have insufficient or no grounds for their complaint and be making the complaint only to inconvenience the council, or for reasons that the complainant does not make obvious.**

- a) Refusal to co-operate with the council's complaints procedure while still wishing their complaint to be resolved
- b) Refusal to accept that issues are not within the remit of the complaints policy, despite having been provided with information about the scope of the policy and procedure.

- c) Refusal to accept that issues are not within the power of the council to investigate, change or influence (e.g. something that is the responsibility of another higher tier Council)
- d) Insist on the complaint being dealt with in ways which are incompatible with the council's complaints procedure or with good practice (e.g. insisting that there must not be any written record of the complaint or that a certain officer shall or shall not deal with a matter)
- e) Make groundless complaints about the staff dealing with the complaints, and seek to have them dismissed or displaced
- f) Make an unreasonable number of contacts with the council in relation to a specific complaint or complaints
- g) Make persistent demands of staff and/or the complaints process after their behaviour has been explained to them as unreasonable (e.g. a complainant who insists on immediate responses to numerous, frequent and/or complex letters, telephone calls or emails).
- h) Repeatedly attend council offices, harass, verbally abuse or otherwise seek to intimidate staff dealing with their complaint, by use of foul, inappropriate offensive or discriminatory language
- i) Raise new or secondary issues whilst a complaint is being addressed that were not part of the original complaint.
- j) Introduce irrelevant information whilst the complaint is being investigated and expect this to be addressed
- k) Deny statements made at an earlier stage in the complaint process
- l) Electronically record meetings and conversations without the prior knowledge and consent of the staff member involved
- m) Refuse to accept the outcome of the complaint process after its conclusion; repeatedly arguing the point, complaining about the outcome and/or denying that an adequate response has been given
- n) Make the same complaint repeatedly, perhaps with minor differences, after the complaints procedure has been concluded, and insist that the minor differences make these new complaints which should be put through the full complaints procedure
- o) Refuse to accept documented evidence as factual
- p) Behave in an abusive, offensive or threatening manner towards council employees or their families
- q) Combination of some or all of these features.

## **Classification**

8. The decision to classify a complainant as unreasonably persistent or as behaving unreasonably should be made by the Clerk. Where there is a dispute about the classification of a complainant, the matter shall be referred to the Chair of Executive Committee for a final decision.
9. A written record shall be kept of why the complainant is believed to be unreasonable, what information has been considered and the decision made. The council shall act in a proportionate, fair and objective way.

## **Initial notification**

10. When an unreasonable persistent complaint/complainant has been identified, the unacceptable behaviour should be explained to the complainant by the Clerk, usually by letter or email. An explanation of the action the council is to take should also be given and the complainant advised of the content of this policy.

## **Options for dealing with an unreasonable complainant**

11. The options which the council may consider include:
  - a) Refusing to accept a complaint or to amend the terms of a complaint
  - b) Requesting contact to be in a particular format (e.g. letters only)
  - c) Requiring contact to take place with one named member of staff only
  - d) Restricting telephone calls to specified/times/day/duration
  - e) Requiring any personal contact to take place in the presence of an appropriate witness
  - f) Letting the complainant know that the council will not reply or acknowledge any further contact with them on the specific topic of that complaint or at all
  - g) Restricting access to council premises
12. In deciding on an appropriate option, care must be taken:
  - a) not to interfere with a complainant's statutory rights, e.g. to attend council meetings, view papers whilst respecting their rights to the Freedom of Information Act, when making such restriction; and
  - b) to make sure that the council takes appropriate action in response to a matter included in a complaint where necessary.
13. These options are not exhaustive and other factors individual to the case or service may be relevant in deciding on an appropriate course of action. For example, any arrangements for restricting a complainant's contacts must take into account the complainant's circumstances such as age, disability, literacy levels, race, language barrier etc.
14. If none of the options listed above offer the protection that staff are entitled to, other options may be available, such as taking out an injunction against a complainant or

involving the police. These will be considered on a case by case basis, in consultation with legal services as necessary.

15. When a decision has been made as to the appropriate restrictions to be used, the Town Clerk will write to the complainant explaining the council's decision and the nature of restrictions being made.
16. Appropriate managers and staff, e.g. those likely to be involved in implementing the restrictions should be notified of the decision.

### **Reviewing decisions**

17. All restrictions will be subject to review, at least once every six months.
18. Reviews will be undertaken by the Executive Committee. Complainants should be notified that a review has taken place and of its outcome.

*This policy was reviewed at the Executive committee on 3<sup>rd</sup> March 2021, will be reviewed annually and next at the March 2022 (date tbc) meeting of the Executive committee.*

## **General Data Protection Regulation (GDPR) Policy**

### **Introduction**

1. This policy explains to councillors, staff and the public about GDPR.
2. Personal data must be:
  - a) processed lawfully, fairly and transparently;
  - b) collected for specified, explicit and legitimate purposes;
  - c) be adequate, relevant and limited to what is necessary for processing;
  - d) be accurate and kept up to date;
  - e) be kept only for as long as is necessary for processing and
  - f) be processed in a manner that ensures its security.
3. This policy updates any previous data protection policy and procedures to include the additional requirements of GDPR which apply in the UK from 25<sup>th</sup> May 2018.
4. The Government has confirmed that despite the UK leaving the EU, GDPR will still be a legal requirement.
5. This policy explains the duties and responsibilities of the Council and it identifies how the Council will meet its obligations.

### **Identifying the roles and minimising risk**

6. GDPR requires that everyone within the Council must understand the implications of GDPR and that roles and duties must be assigned.
7. The Council is the data controller and the Clerk is the Data Protection Officer (DPO). The administrative team are data processors working under the DPO.
8. It is the DPO's duty to undertake an information audit and to manage the information collected by the Council, the issuing of privacy statements, dealing with requests and complaints raised and the safe disposal of information. This will be included in the Job Description of the Clerk.
9. Appointing the Clerk as the DPO must avoid a conflict of interests, in that the DPO should not determine the purposes or manner of processing personal data.
10. GDPR requires continued care by everyone within the Council, councillors and staff, in the sharing of information about individuals, whether as a hard copy or electronically.
11. A breach of the regulations could result in the Council facing a fine from the Information Commissioner's Office (ICO) for the breach itself and to compensate the individual(s) who could be adversely affected.

12. Therefore, the handling of information is seen as high / medium risk to the Council (both financially and reputationally) and one which must be included in the Council's Risk Register.
13. Such risk can be minimised by undertaking an information audit, issuing privacy statements, maintaining privacy impact assessments (an audit of potential data protection risks with new projects), minimising who holds data protected information and the Council undertaking training in data protection awareness.

### **Data breaches**

14. One of the duties assigned to the DPO is the investigation of any breaches.
15. Personal data breaches should be reported to the DPO for investigation. The DPO will conduct this with the support of the Executive Committee.
16. Investigations must be undertaken within one month of the report of a breach.
17. Procedures are in place to detect, report and investigate a personal data breach.
18. The ICO will be advised of a breach (within 3 days) where it is likely to result in a risk to the rights and freedoms of individuals – if, for example, it could result in discrimination, damage to reputation, financial loss, loss of confidentiality, or any other significant economic or social disadvantage.
19. Where a breach is likely to result in a high risk to the rights and freedoms of individuals, the DPO will also have to notify those concerned directly.
20. It is unacceptable for non-authorized users to access IT using employees' log-in passwords or to use equipment while logged on.
21. It is unacceptable for employees, volunteers and members to use IT in any way that may cause problems for the Council, for example the discussion of internal Council matters on social media sites could result in reputational damage for the Council and to individuals.

### **Privacy Notices**

22. Being transparent and providing accessible information to individuals about how the Council uses personal data is a key element of the Data Protection Act 1998 (DPA) and the EU General Data Protection Regulation (GDPR).
23. The most common way to provide this information is in a privacy notice. This is a notice to inform individuals about what a Council does with their personal information.
24. A privacy notice will contain the name and contact details of the data controller and Data Protection Officer, the purpose for which the information is to be used and the length of time for its use. It should be written clearly and should advise the individual that they can, at any time, withdraw their agreement for the use of this information.
25. Issuing of a privacy notice must be detailed on the Information Audit kept by the Council. The Council will adopt a privacy notice to use, although some changes could

be needed depending on the situation, for example where children are involved.

### Information Audit

26. The DPO must undertake an information audit which details the personal data held, where it came from, the purpose for holding that information and with whom the Council will share that information.
27. This will include information held electronically or as a hard copy. Information held could change from year to year with different activities, and so the information audit will be reviewed at least annually or when the Council undertakes a new activity.
28. The information audit review should be conducted ahead of the review of this policy and the reviews should be minuted.

### Individuals' Rights

29. GDPR gives individuals rights with some enhancements to those rights already in place:
  - a. the right to be informed
  - b. the right of access
  - c. the right to rectification
  - d. the right to erasure**
  - e. the right to restrict processing
  - f. right to data portability**
  - g. the right to object
  - h. the right not to be subject to automated decision-making including profiling.
30. The two enhancements of GDPR are that individuals now have a right to have their personal data erased (sometimes known as the 'right to be forgotten') where their personal data is no longer necessary in relation to the purpose for which it was originally collected, and data portability must be done free of charge. Data portability refers to the ability to move, copy or transfer data easily between different computers.
31. If a request is received to delete information, then the DPO must respond to this request within a month. The DPO has the delegated authority from the Council to delete information.
32. If a request is considered to be manifestly unfounded then the request could be refused, or a charge may apply. The charge will be as detailed in the Council's Freedom of Information Publication Scheme. The Executive Committee will be informed of such requests.

### Children

33. There is special protection for the personal data of a child.
34. The age when a child can give their own consent is 13. Consent forms for children age 13 plus, must be written in language that they will understand.
35. If the Council requires consent from young people under 13, the Council must obtain a parent or guardian's consent in order to process the personal data lawfully.

## Summary

The main actions arising from this policy are:

36. The Council must be registered with the ICO.
37. A copy of this policy will be available on the Council's website. The policy will be considered as a core policy for the Council.
38. The Clerk's Contract and Job Description (if appointed as DPO) will be amended to include additional responsibilities relating to data protection.
39. An information audit will be conducted and reviewed at least annually or when projects and services change.
40. Privacy notices must be issued.
41. Data Protection will be included on the Council's Risk Register.
42. The Executive Committee, with Terms of Reference, will manage the process.
43. This policy document is written with current information and advice. It will be reviewed at least annually or when further advice is issued by the ICO.
44. All employees, volunteers and councillors are always expected to comply with this policy to protect privacy, confidentiality and the interests of the Council.
45. This Policy is supported by the Terms of Reference for the Executive Committee responsible for GDPR (attached).

## EXECUTIVE COMMITTEE

### ADDITIONAL TERMS OF REFERENCE FOR DATA PROTECTION

#### **Name**

The Executive Committee will be responsible for managing the Data Protection requirements.

#### **Meetings**

The Committee will consider Data Protection at a minimum of one meeting annually. Minutes are presented to the next Full Council meeting by the Chairman of the Committee for adoption by the Council.

#### **Membership**

The Committee will be made up of a minimum of 6 councillors [including the Town Mayor and Council Leader]. The Committee and its Chairman will be appointed at the Annual Town Council meeting.

The Committee may set up a sub-group or working party to support its aims.

#### **Aims and Objectives**

The Committee aims:

- To determine the purpose and manner of processing personal data according to the law
- To ensure that the Clerk as Data Protection Officer (DPO) has no conflict of interest with this process
- To ensure that councillors and staff receive ongoing and appropriate training for Data Protection
- To conduct a survey of the Information Audit, Privacy Notices and any Risk Management to ensure compliance with Data Protection
- To receive any reports from the DPO of any manifestly unfounded requests and confirm action to be taken
- To receive reports from the DPO of any investigation of breaches which might need to be undertaken
- To make an annual review of the GDPR Policy and recommend any changes to Council which might be required
- To recommend to Council any changes which may be required in Standing Orders in respect of DP
- To recommend to Council any changes which may be required to the Job Description and Contract of Employment for the Clerk / DPO.

#### **Budget**

The Committee will recommend any budgetary needs to the Council in respect of the administrative and staffing costs to implement and maintain Data Protection requirements.

Committee Brief agreed by Full Council on .....

Review date.....

	A	B	C	D	E	F	G	H	I	J	K
No.	Priority Number	SMART Objectives, (relates to WHAT we want to achieve and must be Specific, Measurable, Achievable, Relevant & Timely)	How will we achieve these objectives?	When will we achieve these objectives? N.B. Consider timeframe for each of the steps to achieve the overall objective(s)	Who will achieve these objectives? Staff member	Who will achieve these objectives? Other (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)?	Any other comments	COVID Impact	Progress
47	Priority 5 of 5: Cost efficiencies and revenue generation (Executive Committee)	A. To consider potential capacity within the maintenance team to reduce overall costs by undertaking tasks such as grass cutting, sign cleaning, street cleaning, bin emptying on behalf of neighbouring parishes and / or higher tier authorities.	1. Assess data from previous review for relevance	Feb-21	DepClerk / Maint Man	MG / JM / JR	Staffing costs / member time	Report produced for presentation to June Executive committee regarding review undertaken and outcomes			Dep TC working with MM on producing documents to understand staffing requirements needed to fulfil any future capacity for extra work. Dep TC will invite nominated councillors to a meeting once documents have been completed.  Cllr Mason advises that the Chairmen of Scole and Roydon Parish Councils do not wish to move away from using their local suppliers for their maintenance requirements.
48	Priority 5 of 5: Cost efficiencies and revenue generation (Executive Committee)	A. To consider potential capacity within the maintenance team to reduce overall costs by undertaking tasks such as grass cutting, sign cleaning, street cleaning, bin emptying on behalf of neighbouring parishes and / or higher tier authorities.	2. Assess maintenance requirements at each Council site / asset register and associated resource requirements to identify any efficiency savings and potential spare capacity	Apr-21	DepClerk / Maint Man	MG / JM / JR		Overall number of hours identified to be transferred to carrying out tasks on behalf of neighbouring parishes / higher tier authorities			
49	Priority 5 of 5: Cost efficiencies and revenue generation (Executive Committee)	A. To consider potential capacity within the maintenance team to reduce overall costs by undertaking tasks such as grass cutting, sign cleaning, street cleaning, bin emptying on behalf of neighbouring parishes and / or higher tier authorities.	3. Identify tasks required by neighbouring parishes and / or higher tier authorities and associated costs	May-21	DepClerk / Maint Man	MG / JM / JR		Cost reductions / revenue generated.			
50	Priority 5 of 5: Cost efficiencies and revenue generation (Executive Committee)	A. To consider potential capacity within the maintenance team to reduce overall costs by undertaking tasks such as grass cutting, sign cleaning, street cleaning, bin emptying on behalf of neighbouring parishes and / or higher tier authorities.	4. Determine which tasks could be undertaken in-house to reduce overall costs / increase revenue.	Jun-21	DepClerk / Maint Man	MG / JM / JR					
51	Priority 5 of 5: Cost efficiencies and revenue generation (Executive Committee)	B. To review all Council commercial contracts and leases with third parties (non-salary revenue commitments) to identify potential cost savings by end of December 2021.	1. To identify all Council commercial contracts and leases with third parties	Jun-21	DepClerk / RFO	SB / KM / DP	Staffing costs / member time	Report produced for presentation to Sept Executive committee regarding review undertaken and outcomes	N.B. Council is currently in year 2 of a 5-year photocopier lease arrangement, there is a significant penalty clause, and a comprehensive review was undertaken prior to entering into the current arrangement.		DepTC has forwarded copies of contracts and leases with third parties to DP.
52	Priority 5 of 5: Cost efficiencies and revenue generation (Executive Committee)	B. To review all Council commercial contracts and leases with third parties (non-salary revenue commitments) to identify potential cost savings by end of December 2021.	2. To assess value for money for each, end dates and penalty clauses where relevant.	Jul-21	DepClerk / RFO	SB / KM / DP		Overall cost savings achieved			
53	Priority 5 of 5: Cost efficiencies and revenue generation (Executive Committee)	B. To review all Council commercial contracts and leases with third parties (non-salary revenue commitments) to identify potential cost savings by end of December 2021.	3. To determine availability of more cost-effective options and acquire quotes thereon	Aug-21	DepClerk / RFO	SB / KM / DP					
54	Priority 5 of 5: Cost efficiencies and revenue generation (Executive Committee)	B. To review all Council commercial contracts and leases with third parties (non-salary revenue commitments) to identify potential cost savings by end of December 2021.	4. To enter new agreements / leases as appropriate.	Jan-22	DepClerk / RFO	SB / KM / DP					
55	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	1. Identify all Council activity that has an impact on its carbon footprint	Feb-21	Clerk / Maint Man	MG / KM	Staffing costs / member time	Report produced for presentation to Sept Executive committee regarding review undertaken and outcomes	<b>This initial task to be completed by members only.</b> It was acknowledged that the Council's contribution to reducing its impact on the environment should be integral to its Strategy Plan.		
56	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	2. Determine the energy efficiency of current buildings	Apr-21	Clerk / Maint Man	MG / KM		Overall reduction in Council's carbon footprint	Consider also solar panelling, recycling, electric vans and charging points.		
57	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	3. Assess alternative environmentally friendly solutions e.g., ground source energy for Council Offices versus existing	Jun-21	Clerk / Maint Man	MG / KM					
58	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	4. Acquire quotations for alternative provision and recommend alternative procurement streams as appropriate	Sep-21	Clerk / Maint Man	MG / KM			Add suppliers to Approved Supplier List		

**Diss Town Council  
Strategy Action Plan  
2021-2022  
Executive Committee**

No.	A	B	C	D	E	F	G	H	I	J	K
Priority Number	SMART Objectives, (relates to WHAT we want to achieve and must be Specific, Measurable, Achievable, Relevant & Timely)	How will we achieve these objectives?	When will we achieve these objectives? N.B. Consider timeframe for each of the steps to achieve the overall objective(s)	Who will achieve these objectives? Staff member	Who will achieve these objectives? Other (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)?	Any other comments	COVID Impact	Progress	
59	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	5. Establish a forum of local businesses to consider how the Council and / or town's carbon footprint can be reduced.	Aug-21	Clerk / Maint Man	MG / KM			e.g. work with traders to reduce the number of refuse collections in the town centre.		
60	Priority 5 of 5: Cost efficiencies and revenue generation (Executive Committee)	D. To increase revenue generated at the Sports Ground and Diss Youth & Community Centre sites through additional bookings where capacity allows.	1. Identify total capacity at the Sports Ground and Diss Youth & Community Centre	Feb-21	DepClerk / Admin / Marketing		Staffing costs	Report produced for presentation to June Executive committee regarding review undertaken and outcomes	N.B. The Sports Ground site has been considered as part of the potential leisure provision for the town and the 2021-22 draft budget allows for remedial works to the site as well as a future fund for more significant works. <b>SNC has spent funds for taking new leisure provision forward. Reviewing in 5 years time.</b>		This work is currently being undertaken by DepClerk and Admin and will be available for councillors in March 2021.
61	Priority 5 of 5: Cost efficiencies and revenue generation (Executive Committee)	D. To increase revenue generated at the Sports Ground and Diss Youth & Community Centre sites through additional bookings where capacity allows.	2. Determine what, if any, capacity could be used for additional hires given existing user requirements	Mar-21	DepClerk / Admin / Marketing						
62	Priority 5 of 5: Cost efficiencies and revenue generation (Executive Committee)	D. To increase revenue generated at the Sports Ground and Diss Youth & Community Centre sites through additional bookings where capacity allows.	3. Promote available space through appropriate communications channels	Apr-21	DepClerk / Admin / Marketing					<b>Subject to CV restrictions</b>	
63	Priority 5 of 5: Cost efficiencies and revenue generation (Executive Committee)	D. To increase revenue generated at the Sports Ground and Diss Youth & Community Centre sites through additional bookings where capacity allows.	4. Consider whether improvements to the site / facilities would result in increased hires from existing users or new bookings.	May-21	DepClerk / Admin / Marketing		Facilities committee	Number of web visits, social media posts, booking enquiries & bookings / revenue increase	Should be discussed at Facilities committee		
64	Priority 5 of 5: Cost efficiencies and revenue generation (Executive Committee)	E. To consider the potential of a Son et Lumiere (sound and light) event to increase footfall for Diss in liaison with traders.	1. Research son et Lumiere events to find out more about what would be involved to determine feasibility.	Mar-21	Clerk	SB / DC / SK / DP		Report produced for presentation to Dec Executive committee regarding review undertaken and outcomes	<b>Members only to complete.</b> The event could portray the historic story of the town set against music and lights.		
65	Priority 5 of 5: Cost efficiencies and revenue generation (Executive Committee)	E. To consider the potential of a Son et Lumiere (sound and light) event to increase footfall for Diss in liaison with traders.	2. Invite representative traders to a meeting to discuss the idea of such an event to establish support.	<b>May-21</b>	Clerk	SB / DC / SK / DP			Diss Business Forum (Cllr Poulter is rep), Heritage Triangle Traders, Mere St trader WhatsApp group, Rural Market Towns Group.	<b>Naturally constrained by lockdown constraints</b>	
66	Priority 5 of 5: Cost efficiencies and revenue generation (Executive Committee)	E. To consider the potential of a Son et Lumiere (sound and light) event to increase footfall for Diss in liaison with traders.	3. Consider the range of events and dates that currently take place on an annual basis in Diss	<b>May-21</b>	Clerk	SB / DC / SK / DP			Prior to P5E2		
67	Priority 5 of 5: Cost efficiencies and revenue generation (Executive Committee)	E. To consider the potential of a Son et Lumiere (sound and light) event to increase footfall for Diss in liaison with traders.	4. Scope out event requirements to establish resources required.	<b>Jul-21</b>	Clerk	SB / DC / SK / DP		Summary doc setting out estimated resource requirements.			
68	Priority 5 of 5: Cost efficiencies and revenue generation (Executive Committee)	E. To consider the potential of a Son et Lumiere (sound and light) event to increase footfall for Diss in liaison with traders.	5. Identify volunteers & budget if deemed feasible.	Dec-21	Clerk	SB / DC / SK / DP					
69	Priority 5 of 5: Cost efficiencies and revenue generation (Executive Committee)	E. To consider the potential of a Son et Lumiere (sound and light) event to increase footfall for Diss in liaison with traders.	6. Plan and run event	Sep-22	Clerk	SB / DC / SK / DP					
70	Priority 5 of 5: Cost efficiencies and revenue generation (Executive Committee)	E. To consider the potential of a Son et Lumiere (sound and light) event to increase footfall for Diss in liaison with traders.	7. Review event attendance / success for future planning	Oct-22	Clerk	SB / DC / SK / DP					
71	Priority 5 of 5: Cost efficiencies and revenue generation (Executive Committee)	F. To investigate options for increasing the footfall in the town centre through increased market activity.	1. Identify capacity on the different markets for increasing stalls (Friday, Saturday, franchises)	Sep-21	Clerk / Admin			Report produced for presentation to Dec Executive committee (2022) regarding review undertaken and outcomes			

**Diss Town Council  
Strategy Action Plan  
2021-2022  
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No.	Priority Number	SMART Objectives, (relates to WHAT we want to achieve and must be Specific, Measurable, Achievable, Relevant & Timely)	How will we achieve these objectives?	When will we achieve these objectives? N.B. Consider timeframe for each of the steps to achieve the overall objective(s)	Who will achieve these objectives? Staff member	Who will achieve these objectives? Other (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)?	Any other comments	COVID Impact	Progress
72	Priority 5 of 5: Cost efficiencies and revenue generation (Executive Committee)	F. To investigate options for increasing the footfall in the town centre through increased market activity.	2. Consider legal and logistical restrictions to determine whether additional stalls on different sites e.g. Market Hill, Mere's Mouth could operate	Oct-21	Clerk / Admin			Bookings for additional market stalls / events / revenue increase generated	N.B. The Friday market operates a waiting list / the monthly farmers market was not well supported by traders or the public and have decreased in popularity generally. This market was well supported when there was a team of volunteers looking after / promoting it heavily.		
73	Priority 5 of 5: Cost efficiencies and revenue generation (Executive Committee)	F. To investigate options for increasing the footfall in the town centre through increased market activity.	3. Establish the potential of re-introducing the specialised European markets as one-off events	Nov-21	Clerk / Admin		Facilities committee if feasible	Bookings for additional market stalls / events / revenue increase generated			
74	Priority 5 of 5: Cost efficiencies and revenue generation (Executive Committee)	F. To investigate options for increasing the footfall in the town centre through increased market activity.	4. Consider the possibility of an indoor market e.g. Corn Hall?	Dec-21	Clerk / Admin						
75	Priority 5 of 5: Cost efficiencies and revenue generation (Executive Committee)	F. To investigate options for increasing the footfall in the town centre through increased market activity.	5. Consider resources to support the market traders with publicity whilst attending and additional activities which may increase footfall.	Mar-22	Clerk / Admin						

Progress Report

Committee	Minute Reference	Subject	Action	Assigned to	Timescale	Comments or further action
Executive	EX0318/08	TOWN MAYOR'S PROTOCOL	c) Prepare a Town Mayor's Protocol prior to the Annual Meeting of the Town Council	Clerk/SB	25/02/20	SB to review & update during her Mayoral year. N.B. Last meeting of Executive for year is March.
Executive	EX0318/10	STAFFING Update	a) Leavers – receiving reports of exit interviews from both staff and councillors; b) New starters – to receive results of probationary assessments c) Time Off In Lieu - status against policy d) Appraisal schedule / Salary scale increases approved e) Report on implementation of HR policies to deal with issues including disciplinary, grievance, sickness and absence f) Recorded accidents at work g) Occupational health issues h) Status of volunteers/self-employed contractors	Clerk	Every meeting	a) None to report since last meeting. b) Marketing / Admin Assistant KJ will do some keeping in touch days between now and 1st April when she returns to her 3 day a week role shared with FM. c) TOIL policy being adhered to d) Marketing / Admin Assistant had her return to work assessment and appraisal and a salary scale increase was approved. e) No requirement to implement HR issues f) None g) One members of admin team has back related issues and appropriate equipment is in place in homeworking environment h) Volunteer on hold during lockdown
Executive	EX0918/08	BANKING	b) Review of Council investment options	RFO	2021-22	On agenda under Internal Controls item.
Executive	EX1218/16	IT SUPPORT	To review S2 Computers Ltd service provision after one year contract	DepTC	01/02/21	Currently being reviewed. Two additional quotes received. Will update once a decision has been reached.
Executive	EX0219/07	GDPR	To schedule a meeting to review databases in light of the General Data Protection Regulation.	Clerk	30/03/21	Policy review on agenda.
Executive	EX0620/13	STAFFING	To defer the decisions regarding the two staff requests for working hour reductions to the Clerks and Maintenance Manager.	Clerks/Maintenance Manager	immediately	One staff request for reduced hours has been authorised and will be implemented from 1st March
Executive	EX0920/20	STAFFING	To consider further training on diversity for all Council members and staff and for Cllr Mason & DepClerk to review policy regarding complaints from members of the public with updates to the next meeting.	DepTC / JM	immediately	Policies have been approved. Training still to be organised.
Executive	EX1220/08	Strategy Plan	a) To investigate devices to monitor the usage of the Park toilets compared to the Mere's Mouth toilets to inform future decision making.	DepTC/MM	by 25.02.21	Devices have been found and will be bought once lockdown is over to understand the usage once the country is out of lockdown.
Executive	EX1220/08	Strategy Plan	b) To appoint an action group of the Deputy Town Clerk, Maintenance Manager and councillors Gingell, Mason and Robertson to review maintenance requirements against the site / asset register to determine capacity for exploring options for acting as a contractor for neighbouring parishes and/or higher tier authorities.	DepTC/MM/MG/JM/JR	by June 2021	See Strategy Action Plan progress column
Executive	EX1220/08	Strategy Plan	c) To appoint an action group of the Deputy Town Clerk, Responsible Finance Officer and councillors Browne, Murphy and Poulter to review the Council's non-salary revenue commitments as part of the year-end process.	DepTC/RFO/SB/KM/DP	by Jan 2022	See Strategy Action Plan progress column
Executive	EX1220/08	Strategy Plan	d) To appoint an action group of the Clerk, Maintenance Manager and councillors Gingell and Murphy to review all Council activities and establish a forum of local businesses to consider how the Council and / or town's carbon footprint can be reduced.	Clerk/MM/MG/KM	by Sept 2021	The initial task to be completed by members only.
Executive	EX1220/08	Strategy Plan	e) To consider capacity at the Sports Ground and Diss Youth & Community Centre sites for further publicity.	DepTC	by May 2021	See Strategy Action Plan progress column
Executive	EX1220/08	Strategy Plan	f) To appoint an action group of the DepTC and cllrs Browne, Collins, Kiddie & Poulter to consider the potential of a Son et Lumiere event for Diss in liaison with traders.	Clerk/SB/DC/SK/DP	by Oct 2022	The Clerk is taking responsibility for this action to share the load with the DepTC. The initial task to be completed by members only.
Executive	EX1220/08	Strategy Plan	g) To investigate options for increasing the footfall in the town centre through increased market activity.	Clerk	by March 2022	This objective is due to be completed between Sept 2021 and March 2022.

## Progress Report

Committee	Minute Reference	Subject	Action	Assigned to	Timescale	Comments or further action
Executive	EX1220/09	Budget 2021/22	<p>a) The proposed income and expenditure budgets for the Executive committee.</p> <p>b) The Earmarked Reserves allocations as appropriate reserves.</p> <p>c) An allocation of £20k to the Community Grant Scheme.</p> <p>d) The proposed income and expenditure budgets for the Facilities committee</p> <p>e) The Earmarked Reserves allocations as appropriate reserves for the Facilities committee.</p> <p>f) The reallocation of EMR funding for approval at the December meeting of Council.</p> <p>g) The proposed income and expenditure budgets for the Infrastructure committee.</p> <p>h) The Earmarked Reserves allocations as appropriate reserves for the Infrastructure committee.</p>	RFO	by 16.12.20	Budgets for income and expenditure of all committees are entered in the accounting system, reconciled with the published and ratified budget & includes an allocation of £20K to the Community Grant Scheme. EMR allocations for all committees as informed by the budget setting process will be submitted for consideration to full council prior to the year end transfer of funds.
Executive	EX1220/09	Budget 2021/22	<p>1) To increase hire fees by 1.5% across all sites.</p> <p>2) To review the pricing structure for the council offices in time for 2022/23 budget.</p> <p>3) To undertake a review of the fees charged by other authorities regarding fishing rights.</p>	RFO/DepTC	by 15.03.21 / by 30.09.21	All hirers are in the process of being advised of 2021/22 changes to fees and recalibration of invoice production is underway. The council offices pricing structure and fishing rights fees will be reviewed and recommendations submitted to the June meeting of the executive committee.
Executive	EX1220/10	Policies	<p>a) To approve a revised Disciplinary policy.</p> <p>b) To approve a new Equal Opportunities and Dignity at Work policy subject to the addition of 'gender' to the list 'race, colour, ethnic origin, nationality, national origin, religion or belief, sex, sexual orientation, gender reassignment, age, pregnancy or maternity, marital or civil partnership status, disability, children and/or domestic obligations' throughout the document.</p> <p>c) To approve a new Illegal Encampment policy subject to the removal of clauses 2.3 and 2.4.</p> <p>d) To approve a new Financial Reserves policy with a 6-month target for General Reserves.</p> <p>e) That councillor Browne would review the new draft councillor Exit Interview policy to include the names of the members conducting the interview on the form for presentation to the next meeting of this committee.</p>	DepTC/SB	by 25.02.21	All done and incorporated into the policy handbook. The councillor exit interview policy is on the agenda.
Executive	EX1220/11	Council's Resilience Plan	to appoint an action group of councillors Olander, Poulter and Robertson to review the Council's Resilience Plan.	SO/DP/JR	by 27.05.21	A meeting with the District Council's Emergency Planning Officer is being organised for next week.
Executive	EX1220/12	Items for Noting	There was a request for regular updates in maintenance staffing changes.	RL	immediately	Maintenance Manager is including a regular update in Clerk's weekly update.