

DEPUTY TOWN CLERK
Miss S French, CILCA

DISS TOWN COUNCIL
Council Offices, 11-12 Market Hill,
Diss, Norfolk, IP22 4JZ.

Telephone/Fax: (01379) 643848
Email: towncouncil@diss.gov.uk

Please ask for: Sonya French
Our ref: EX 02.03.22
Date: 03/12/2021

NOTICE OF MEETING

Dear Members of the Public and Press,

You are cordially invited to attend a meeting of **Executive Committee** to be held in the **Council Chamber** at **DissCorn Hall** on **Wednesday 2nd March 2022** at **7.15pm** to consider the business detailed below.

Deputy Town Clerk

AGENDA

1. **Election of Chairman**
To elect a new Chairman of the Executive Committee.
2. **Apologies**
To receive and consider apologies for absence.
3. **Election of Vice-Chairman**
To elect a new Vice-Chairman of the Executive Committee if required.
4. **Nomination of Substitute Representatives**
To note nominated substitute representatives attending in place of those who have sent their apologies.
5. **Declarations of Interest and Requests for Dispensations**
To note any declarations of members' pecuniary and/or non-pecuniary/other interests pertaining to items on the following agenda, to note any dispensations granted in respect of business to be discussed and to consider any requests for dispensations.
6. **Minutes**
To confirm as a true record, the minutes of the Extraordinary Executive Committee meeting held on 15th December 2021 (copy herewith).
7. **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*).
8. **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*).
9. **Finance**
 - a) To receive the third quarterly report of the financial year 2021-22 (report reference 60/2122 herewith).

- b) To receive a report regarding the review of internal controls (report references 61/2122 and 62/2122).
- c) To receive a copy of the interim internal auditor report (report reference 63/2122).

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

- a) To approve a revised GDPR Policy (copy details herewith).
- b) To approve a new Communications Policy (copy details herewith).
- c) To approve a revised Extreme Weather Policy (copy details herewith).
- d) To approve a revised Staff Training Policy (copy details herewith).
- e) To approve a revised Whistle Blowing Policy (copy details herewith).
- f) To approve a revised Disciplinary Policy (copy details herewith).
- g) To approve an elected member Training Policy (copy details herewith).

11. Strategic Plan

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

12. Job Description

To approve the changes in job description of the Deputy Town Clerk (copy herewith).

13. Contracts

- a) To approve a new contract between Merryfields and Diss Town Council (copy herewith).
- b) To approve a new contract between Diss Athletics Club and Diss Town Council (copy herewith).

14. Grants Panel

To appoint an additional member to the community grants panel.

15. DYCC Storage Hire Review

To approve the changes to the storage hire fees at the DYCC (report reference 64/2122 herewith refers).

16. Progress report

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

17. Member Forum

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

18. Date of Next Meeting

To note that the next meeting of the Executive Committee will be confirmed when the new schedule of meetings is adopted at the April Full Council meeting.

COMMITTEE MEMBERSHIP:	FOR INFORMATION:
Councillors:	Town Clerk
S. Browne	Deputy Town Clerk
M. Gingell (Chair)	Responsible Finance Officer
K. Murphy	
S. Olander (ex-officio)	Councillors:
J. Robertson	D. Collins
E. Taylor (ex-officio)	S. Kiddie
C. Valori	A. Kitchen
J. Wooddissee	S. Warren
R. Peaty	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 available (unless marked confidential) for public inspection on our website.

DISS TOWN COUNCIL

MINUTES

DRAFT

Minutes of the Extraordinary meeting of the Executive Committee held via Zoom on **Wednesday 15th December 2021 at 8pm.**

Present: Councillors: D. Poulter (Chair)
M. Gingell (Vice-Chair)
S. Browne
K. Murphy
S. Olander (ex-officio)
J. Robertson
E. Taylor (ex-officio)
J. Welch
J. Wooddissee

In attendance: S. French (Deputy Town Clerk)
A. Jamieson (RFO)

EX1221/01 APOLOGIES

Apologies were received and accepted from Councillor Valori.

EX1221/02 NOMINATION OF SUBSTITUTE REPRESENTATIVES

Councillor Welch was nominated to substitute for Councillor Valori.

EX1221/03 DECLARATIONS OF INTEREST

There were no declarations of interest.

EX1221/04 PUBLIC PARTICIPATION

There were no members of the public present.

EX1221/05 BUDGET 2022/23

Councillors discussed the report ref 47/2021. The level of increase that is proposed by the report is currently sitting at 1.29% having been brought down by the RFO from 6.5% in previous report. Members discussed and agreed that they would propose that Diss Town Council should aim for a 2.5% increase on precept. Members noted that the current inflation rate is thought to be sitting around 5.9%.

Councillors discussed moving some money from Earmarked Reserves (EMR) to the general fund to look at getting the precept to 2.5%. Members agreed that the Budget Action Group would have another meeting before the Full Council meeting to look at which projects money can be moved from to enable a 2.5% precept request. It was:

RESOLVED: The budget will be funded in part by a 2.5% increase in precept with Council to delegate responsibility to the Deputy Town Clerk and the Budget Action Group to propose reprofiling of Earmarked Reserves allocations in order to achieve the '22/23 original EMR' on appendix 4 of report 47/2122 and to submit their recommendations to the January Full Council meeting.

EX1221/06 DATE OF NEXT MEETING

Members noted that the next meeting of the Executive Committee is scheduled for Wednesday 2nd March 2022.

Meeting closed at 9pm.

Chairman: Councillor Poulter



DISS TOWN COUNCIL

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

Telephone & Fax: (01379) 643848

Email: towncouncil@diss.gov.uk

Website: www.diss.gov.uk

Report Number:
60/2122

Report to:	Executive Committee
Date of Meeting:	2 nd March 2022
Authorship:	Responsible Finance Officer
Subject:	Accounts Quarter 3

Introduction

1. Budget spending to which I wish to draw members attention as at 31/12/2021, the third quarter through the financial year ending 31/03/2022.
2. Overspends or underspends of 11.25% (3/4) will be reported as per Financial Regulations, clause 4.8. which states that material is 15% variance from 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. Since the introduction of the integrated EMR in the Rialtas accounting software the Income and Expenditure cost centre report (shown in Appendix 1) is proving better for financial framework compatibility but is distorting the useful information that councilors and the public require. The heading "Current annual budget" no longer refers to expected expenditure, but to the amount of precept that has been allocated to each cost heading including EMR funds which may not be planned to be spent in the current financial year. The RFO and Vice Chair of the Executive committee are working together to create a new report that will transpose the existing report into a format that will remain accurate but will deliver more useful and relevant information.

Agency Services

5. Agency Services income is within budget. Expenditure variances of actual expenditure vs budget has been explained by labor costs no longer being apportioned to this cost heading, the budget for next year has been reduced to £100 to be more realistic.

Allotments

6. Unanticipated works to remove asbestos was agreed by the clerk and the chair of facilities under delegated authority. The works cost £300, and the allotment holders association paid £150 to DTC. All other income and expenditure within this cost heading is as budgeted.

Amenities

7. Amenities Income has exceeded the budget as Beacon and Jubilee donations and income has been rightly allocated to this cost heading as appropriate but were not included in the budget.
8. The Amenities expenditure heading shows on appendix A as 61.2% spent, this is reduced to 58.53% spent when funds for EMR projects are taken into account.
9. Boardwalk Maintenance budget is £250, the revenue expenditure of £1156 on gate electrics to allow the magnet mechanism to function was agreed by the clerk and the chair of facilities under delegated authority.

10. Van running costs are above anticipated at 91% due to an increase in fuel prices, an increase in the number of required repairs and excesses on insurance claims.
11. The underspend in Manorial Rights has been revised and significantly reduced in the new 2022-23 budget as specific requirements are yet to be identified.
12. Mere water drainage is overbudget due to a delay of invoicing by the supplier and an increase in requirement, which has identified the required increase amendment for next year's budget.
13. Mere Fountain Electricity is overbudget. This was anticipated as the agreement with the Angling club was made as part of the strategy action plan. A contribution of £750 towards electricity costs has been paid for the fountain to be on for longer.
14. Park water rates are underbudget due to a delay in the supplier sending the invoice.
15. The Town and Park R&R cost heading originally included £4K to project A for refurbishing the park toilets. This project has now been moved (4435) as the cost heading will cover the expenditure for the Jubilee event. Of the £27K revenue budget for maintenance of the town and park, 27% of budget has been spent at month 9. The 2022-23 revenue budget has been reduced in response to these figures.
16. All funds from both the EMR and the current year budget relating to the new play equipment titled project B, has by month 10 (this report shows only up to month 9) been spent in full.
17. Tree management is significantly over budget as only scheduled maintenance was originally included. No general maintenance or emergency works were considered, this has been rectified in the forthcoming budget. Council is made aware of additional requirements of the approximately 600 trees in the town that DTC has responsibility for.
18. Mere Fountain, all budgeted funds were allocated to the EMR and no revenue expenditure was budgeted for the annual servicing, this has been rectified in the next year's budget.
19. The overall effect of the increase in actual income over the actual expenditure is that the amenities budget heading has resulted in a deficit of £29,330 at month 9, when it was budgeted to be a deficit of £49,459 for the year. Therefore 59.3% of the budgeted precept has been spent by month 9.

Bank Interest

20. Income from interest and expenditure on bank charges at quarter 3 show a deficit of £20 where it was expected to have a surplus of £700 by year end. Due to changes in the rates of interest this is unlikely to change before year end. The 2022-23 budget has allocated a more realistic expectation.

Cemetery

21. Income from the Cemetery is 30% over anticipated due to an increase in charges for interments and memorial fees and an exceptional burial request. Actual expenditure once contributions from the precept to EMR projects I & J are removed, is 93%. Overspend in the ground's maintenance has occurred as probation services have previously supplied labour that this year was agreed to be provided by Tops Garden services. Electricity costs have been higher than anticipated which has led to revision in next year's budget. Overall, there is a surplus of £14K at month 9 when it is budgeted to have a surplus of £5,800 at year end.

Christmas Lights and Switch on event

22. Although invoices for expenditure on this seasonal event are not reflected in the quarter 3 income/expenditure report, the requested £2K increase in budget for Christmas lights has proved sufficient. The switch on event, which was budgeted to cost £1250, the actual cost was £989. The excess funding has been transferred to the EMR towards next year's event.

Corn Hall

23. As at quarter 3 expenditure on the corn hall maintenance budget of £8K is 18% spent. This budget was reduced by £6500 from the previous year. Although there are purchase orders for servicing and works in the final quarter of the financial year, it is anticipated that maintenance

will use only 50% available funds by the year end. It is recommended that remaining funds are transferred to the capital refurbishment EMR (Project L).

Council Properties

24. Income in within budget tolerances at 82%. Projects M, N and now A (Park toilet refurbishment) are included in the EMR allocation of the precept/ budget. Once removed this shows that 80% of the revenue expenditure budget has been spent, the increased cost of the mere's mouth toilets that was not budgeted for has been offset by the refund of business rates that public toilets are now exempt from. This cost heading is expected to be within budget by year end.

Diss Youth & Community Centre

25. Income from the DYCC is significantly above budget due to both hirers and vaccination site income being attributed to this income code. Electricity costs continue to be above expected but due to a lag in other utilities charges the over expenditure is within budget at 81% spent.

Market

26. Under the cost heading of market expenditure, £1000 is allocated to the EMR. This changes the actual expenditure to 100% of budget, but further spending is not forecast. Income is just within budget at 64%

Sports Ground

27. Income from the sports ground is within budget and the recent review has identified the potential increases for next year.
28. Project Q,R,S and T are included under the sports ground heading, £1059 of the budget was attributable to the EMR making the revenue expenditure 42% of budget. The predominant reason for the underspend is the cost of the floodlights being replaced is more than was budgeted for. It will be recommended that at year end the underspent funds are allocated to project R so that sufficient funding will be available in the coming year.

Events

29. Other events are underspent at 41%, mainly because the communication strategy budget has not been used in favour of site-specific cost allocation. Previously many of the town's flags were purchased from this cost heading, and this budget has been reduced for 2022-23.

Town Mayors Charity

30. Expenditure for the town mayor's charity consists mainly of last year's fundraising being distributed to the nominated charities.

Conclusion

31. Income without the precept or EMR allocations is 104% of annual budget by month 9. Revenue Expenditure is 69% spent of the annual revenue budget. The surplus income results in an increase in the general reserve of £197K, and surplus contributions to the EMR of £39K by month 9.

Recommendation

That Council note the contents of this report.

23/02/2022

Diss Town Council

Page 1

09:52

Detailed Income & Expenditure by Budget Heading 31/12/2021

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
100 Agency Services								
1000 Agency Services Income	0	3,157	3,044	(113)			103.7%	
Agency Services :- Income	0	3,157	3,044	(113)			103.7%	0
4000 NCC Grasscutting	0	29	400	371		371	7.3%	
Agency Services :- Indirect Expenditure	0	29	400	371	0	371	7.3%	0
Net Income over Expenditure	0	3,127	2,644	(483)				
120 Allotments								
1120 Allotment Rent	0	150	469	319			32.0%	
Allotments :- Income	0	150	469	319			32.0%	0
4020 Allotments - Insurance	0	326	26	(300)		(300)	1255.6%	
Allotments :- Indirect Expenditure	0	326	26	(300)	0	(300)	1255.6%	0
Net Income over Expenditure	0	(176)	443	619				
140 Amenities								
1140 Amenities Income	164	6,016	2,030	(3,986)			296.4%	
Amenities :- Income	164	6,016	2,030	(3,986)			296.4%	0
4040 Gardens/Floral Scheme	408	1,716	2,600	884	294	590	77.3%	
4060 Town/Park - R&R	159	7,391	31,000	23,609	324	23,285	24.9%	370
4061 Play Equipment R&R	0	732	2,000	1,268		1,268	36.6%	
4062 Boardwalk Maintenance	0	1,156	4,250	3,094		3,094	27.2%	
4065 Van Replacement	0	0	1,000	1,000		1,000	0.0%	
4070 Van x 2 Running Costs	252	3,211	3,500	289		289	91.8%	
4071 Van Insurance	0	1,055	1,055	0		0	100.0%	
4075 Tree Management	0	10,010	6,500	(3,510)	8,100	(11,610)	278.6%	
4085 Closed Churchyard - R&R	0	16	5,025	5,009		5,009	0.3%	
4090 Manorial Rights - R&R	0	1	500	499		499	0.2%	
4095 Mere - Water/drainage	0	1,986	1,500	(486)		(486)	132.4%	
4100 Mere - Fountain	0	1,853	6,500	4,647		4,647	28.5%	435
4101 Mere - Fountain Electricity	421	3,207	2,812	(395)		(395)	114.1%	
4102 Mere Fountain/Kiosk -Insurance	0	150	150	(0)		(0)	100.1%	
4110 Park - Water Rates	0	24	50	26		26	47.4%	
4115 Park - Electricity	168	1,411	1,760	349		349	80.2%	
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)	0	0	1,000	1,000		1,000	0.0%	
4140 Park - Insurance	0	1,707	1,767	60		60	96.6%	
Amenities :- Indirect Expenditure	1,408	36,151	73,489	37,338	8,717	28,620	61.1%	805
Net Income over Expenditure	(1,245)	(30,135)	(71,459)	(41,324)				
7000 plus Transfer from EMR	30	805						

Continued over page

Detailed Income & Expenditure by Budget Heading 31/12/2021

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
Movement to/(from) Gen Reserve	(1,215)	(29,330)						
145 Mini Recycling Centre Adopter								
1150 Mini Recycling Adopter Payment	0	450	0	(450)			0.0%	
Mini Recycling Centre Adopter :- Income	0	450	0	(450)				0
Net Income	0	450	0	(450)				
150 Bank Interest								
1090 Interest Received	31	129	1,000	871			12.9%	
Bank Interest :- Income	31	129	1,000	871			12.9%	0
4202 Bank Charges	0	148	300	152		152	49.4%	
Bank Interest :- Indirect Expenditure	0	148	300	152	0	152	49.4%	0
Net Income over Expenditure	31	(20)	700	720				
160 Capital Expenditure								
4200 Capital Expenditure	0	22,683	41,007	18,324		18,324	55.3%	
Capital Expenditure :- Indirect Expenditure	0	22,683	41,007	18,324	0	18,324	55.3%	0
Net Expenditure	0	(22,683)	(41,007)	(18,324)				
180 Cemetery								
1180 Cemetery Interment/Chapel Fees	2,848	22,578	20,300	(2,278)			111.2%	
1185 Cemetery Memorial Fees	1,236	9,423	10,150	727			92.8%	
Cemetery :- Income	4,084	32,001	30,450	(1,551)			105.1%	0
4250 Cemetery - Grounds - R&R	0	7,748	7,000	(748)		(748)	110.7%	
4260 Cemetery - Chapels - R&R	0	850	5,000	4,150		4,150	17.0%	700
4270 General Equipment	18	1,148	4,500	3,352		3,352	25.5%	
4271 General Equipment Insurance	0	138	138	1		1	99.6%	
4272 Ride on Mower Insurance	0	401	401	0		0	100.0%	
4275 Cemetery - Water Rate	0	105	110	5		5	95.5%	
4280 Cemetery - Electricity	109	627	460	(167)		(167)	136.2%	
4285 Cemetery - Insurance	0	482	483	1		1	99.9%	
Cemetery :- Indirect Expenditure	127	11,499	18,092	6,593	0	6,593	63.6%	700
Net Income over Expenditure	3,957	20,503	12,358	(8,145)				
7000 plus Transfer from EMR	0	700						
Movement to/(from) Gen Reserve	3,957	21,203						

Detailed Income & Expenditure by Budget Heading 31/12/2021

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
190 Cemetery Gravedigging								
1190 Cemetery Gravedigging Fees	914	4,872	0	(4,872)			0.0%	
Cemetery Gravedigging :- Income	914	4,872	0	(4,872)				0
4300 Cemetery Gravedigging Exp.	1,523	4,953	0	(4,953)		(4,953)	0.0%	
Cemetery Gravedigging :- Indirect Expenditure	1,523	4,953	0	(4,953)	0	(4,953)		0
Net Income over Expenditure	(609)	(81)	0	81				
200 Christmas Lights								
4320 Christmas Lights	0	14,823	17,000	2,177		2,177	87.2%	
4322 Insurance re. Christmas Lights	0	77	77	(0)		(0)	100.3%	
Christmas Lights :- Indirect Expenditure	0	14,900	17,077	2,177	0	2,177	87.3%	0
Net Expenditure	0	(14,900)	(17,077)	(2,177)				
220 Corn Hall								
4350 Corn Hall - Maint./R&R	3	1,432	14,500	13,068		13,068	9.9%	
4360 Corn Hall - Insurance	0	2,509	2,510	1		1	100.0%	
Corn Hall :- Indirect Expenditure	3	3,941	17,010	13,069	0	13,069	23.2%	0
Net Expenditure	(3)	(3,941)	(17,010)	(13,069)				
240 Council Properties								
1240 Office Rent/Service Charge	0	3,345	4,459	1,114			75.0%	
1245 Council Property Income	0	621	0	(621)			0.0%	
1250 Cemetery Bungalow Rent	381	3,429	4,572	1,143			75.0%	
Council Properties :- Income	381	7,395	9,031	1,636			81.9%	0
4400 Office R&R	31	2,736	4,500	1,764		1,764	60.8%	
4405 Office Building Maintenance	0	1,222	10,000	8,778		8,778	12.2%	
4410 Office Stairlift	0	0	640	640		640	0.0%	
4415 Cemetery Bungalow	0	764	760	(4)		(4)	100.5%	
4420 Electricity Testing 5 Yrly	0	0	250	250		250	0.0%	
4425 Health & Safety	849	1,439	3,500	2,061		2,061	41.1%	
4435 Pk Toilets Servicing	98	7,569	2,500	(5,069)	3,761	(8,829)	453.2%	
4445 Pk Toilets - Insurance	0	373	127	(246)		(246)	293.7%	
4450 Pk Toilet- Electricity	88	742	2,333	1,591		1,591	31.8%	
4455 Pk Toilets - B/Rates	0	(2,745)	2,719	5,464		5,464	(100.9%)	
4460 Pk Toilets - Water Rates	0	714	1,940	1,226		1,226	36.8%	
4465 Mere's Mouth Toilets	159	8,991	8,252	(739)	3,761	(4,500)	154.5%	
4475 Staff Uniforms/Replacements	16	534	600	66		66	89.0%	
Council Properties :- Indirect Expenditure	1,240	22,340	38,121	15,781	7,521	8,260	78.3%	0
Net Income over Expenditure	(859)	(14,945)	(29,090)	(14,145)				

Detailed Income & Expenditure by Budget Heading 31/12/2021

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
260 Diss Youth & Community Centre								
1260 DYCC Hire Fees	4,325	22,669	15,225	(7,444)			148.9%	
Diss Youth & Community Centre :- Income	4,325	22,669	15,225	(7,444)			148.9%	0
4500 DYCC - Electricity	446	3,608	3,500	(108)		(108)	103.1%	
4505 DYCC - Gas	64	379	1,000	621		621	37.9%	
4510 DYCC - Business Rates	0	5,190	5,106	(84)		(84)	101.6%	
4515 DYCC - Water Rates	0	255	710	455		455	36.0%	
4520 Licences - Music	0	0	267	267		267	0.0%	
4525 DYCC - Insurance	0	1,055	1,055	0		0	100.0%	
4530 Annual Service Costs	521	1,379	2,890	1,511		1,511	47.7%	
4540 DYCC - General R&R	141	7,520	9,500	1,980	156	1,824	80.8%	
Diss Youth & Community Centre :- Indirect Expenditure	1,172	19,385	24,028	4,643	156	4,487	81.3%	0
Net Income over Expenditure	3,153	3,284	(8,803)	(12,087)				
280 Administrative Overheads								
1285 Photocopying Income	0	9	0	(9)			0.0%	
Administrative Overheads :- Income	0	9	0	(9)				0
4610 Council Office Business Rates	0	4,853	4,775	(78)		(78)	101.6%	
4615 Council Office - Gas	84	550	2,000	1,450		1,450	27.5%	
4620 Council Office - Electricity	53	749	1,400	651		651	53.5%	
4625 Council Office - Telephone	109	1,709	2,535	826		826	67.4%	
4630 Council Office - Insurance	0	857	857	0		0	100.0%	
4657 IT Equipment, Software & Suppo	290	10,063	10,000	(63)		(63)	100.6%	
Administrative Overheads :- Indirect Expenditure	536	18,780	21,567	2,787	0	2,787	87.1%	0
Net Income over Expenditure	(536)	(18,771)	(21,567)	(2,796)				
300 Grants								
4720 General Grants	0	4,000	20,000	16,000		16,000	20.0%	
Grants :- Indirect Expenditure	0	4,000	20,000	16,000	0	16,000	20.0%	0
Net Expenditure	0	(4,000)	(20,000)	(16,000)				
310 Highways								
1070 Parish Partnership Bid Income	0	0	8,390	8,390			0.0%	
1303 DDNP Income	0	9,700	0	(9,700)			0.0%	9,000
Highways :- Income	0	9,700	8,390	(1,310)			115.6%	9,000

Detailed Income & Expenditure by Budget Heading 31/12/2021

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
4780	Parish Partnership Bid	0	3,890	10,780	6,890		6,890	36.1%	
4785	Neighbourhood Plan	0	9,392	0	(9,392)		(9,392)	0.0%	10,092
	Highways :- Indirect Expenditure	0	13,282	10,780	(2,502)	0	(2,502)	123.2%	10,092
	Net Income over Expenditure	0	(3,582)	(2,390)	1,192				
7000	plus Transfer from EMR	0	9,392						
8001	less Transfer to EMR	0	9,700						
	Movement to/(from) Gen Reserve	0	(3,890)						
<u>320</u>	<u>Market</u>								
1320	Market Stallage	1,508	13,892	21,548	7,656			64.5%	
	Market :- Income	1,508	13,892	21,548	7,656			64.5%	0
4810	Market Place - Water Rates	0	78	63	(15)		(15)	123.5%	
4815	Market Place - Business Rates	0	2,794	2,750	(44)		(44)	101.6%	
4830	Market Expenditure	19	195	1,250	1,055		1,055	15.6%	
	Market :- Indirect Expenditure	19	3,067	4,063	996	0	996	75.5%	0
	Net Income over Expenditure	1,489	10,825	17,485	6,660				
<u>330</u>	<u>HTP</u>								
4745	HTP	0	691	0	(691)		(691)	0.0%	691
	HTP :- Indirect Expenditure	0	691	0	(691)	0	(691)		691
	Net Expenditure	0	(691)	0	691				
7000	plus Transfer from EMR	0	691						
	Movement to/(from) Gen Reserve	0	0						
<u>340</u>	<u>Promotion</u>								
4840	Promotion	0	703	1,000	298		298	70.3%	
4845	Website/Intranet Hosting/Maint	0	30	400	370		370	7.5%	
	Promotion :- Indirect Expenditure	0	733	1,400	668	0	668	52.3%	0
	Net Expenditure	0	(733)	(1,400)	(668)				
<u>360</u>	<u>Precept</u>								
1076	Precept	0	571,428	571,428	0			100.0%	47,309
	Precept :- Income	0	571,428	571,428	0			100.0%	47,309
	Net Income	0	571,428	571,428	0				
8001	less Transfer to EMR	0	47,309						
	Movement to/(from) Gen Reserve	0	524,119						

Detailed Income & Expenditure by Budget Heading 31/12/2021

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
370 General Expenditure								
4600 Town Mayor's Allowance	0	688	1,400	712		712	49.1%	
4605 Ccl Members' Allowance & Exp	0	0	2,086	2,086		2,086	0.0%	
4635 Subscriptions	0	1,942	2,000	58		58	97.1%	
4640 Audit	0	2,205	2,890	685		685	76.3%	
4645 Training	0	1,325	3,000	1,675		1,675	44.2%	
4646 Liability Insurance	0	4,408	4,411	3		3	99.9%	
4650 Conference Expenditure	0	15	300	285		285	5.0%	
4651 Meeting Room Hire	0	460	1,500	1,040		1,040	30.7%	
4652 External Meeting Room	0	0	150	150		150	0.0%	
4655 Printing & Stationery	130	1,917	4,000	2,083		2,083	47.9%	
4660 Postage	2	125	250	125		125	50.0%	
4665 Wages - General Admin.	14,554	129,199	171,460	42,261		42,261	75.4%	
4666 Wages - General Maint.	11,796	103,629	149,673	46,044		46,044	69.2%	
4667 Staff Mileage	0	32	350	318		318	9.3%	
4670 NI/PAYE/Pension	0	0	0	(0)		(0)	0.0%	
4675 Legal/Financial/Prof fees	0	545	3,500	2,955		2,955	15.6%	
4690 HR Support	0	68	500	433		433	13.5%	
4992 Annual Town Meeting	0	133	500	367		367	26.6%	
General Expenditure :- Indirect Expenditure	26,481	246,691	347,970	101,279	0	101,279	70.9%	0
Net Expenditure	(26,481)	(246,691)	(347,970)	(101,279)				
375 Rechargeable								
1280 Rechargeable Exp. Refunded	150	2,129	0	(2,129)			0.0%	
Rechargeable :- Income	150	2,129	0	(2,129)				0
4685 Rechargeable Expenditure	55	297	0	(297)	97	(394)	0.0%	
4686 Wages-Rechargeable Expenditure	0	6,136	0	(6,136)		(6,136)	0.0%	
Rechargeable :- Indirect Expenditure	55	6,433	0	(6,433)	97	(6,530)		0
Net Income over Expenditure	95	(4,304)	0	4,304				
380 S 137								
4870 S 137 - Expenditure	0	19	0	(19)		(19)	0.0%	
S 137 :- Indirect Expenditure	0	19	0	(19)	0	(19)		0
Net Expenditure	0	(19)	0	19				
400 Sports Ground								
1400 Sports Ground Hire Fees	546	6,260	8,856	2,596			70.7%	
Sports Ground :- Income	546	6,260	8,856	2,596			70.7%	0

Detailed Income & Expenditure by Budget Heading 31/12/2021

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
4905 Floodlights - R&R	0	0	3,000	3,000		3,000	0.0%	
4915 General Sports Ground Maint.	0	2,056	3,200	1,144		1,144	64.3%	
4920 Ground Maintenance	38	1,517	5,104	3,587	546	3,041	40.4%	
4930 Sports Grnd-Water Rate	0	141	553	412		412	25.4%	
4935 Sports Ground - Electricity	199	1,341	2,333	992		992	57.5%	
4940 Sports Ground - Phone	12	96	561	465		465	17.0%	
4945 Sports Ground - Insurance	0	1,295	1,295	0		0	100.0%	
4955 Skateboard Pk - Insurance/Insp	0	486	486	0		0	100.0%	
4965 Skateboard Pk-Maint. Materials	0	0	1,059	1,059		1,059	0.0%	
Sports Ground :- Indirect Expenditure	249	6,931	17,591	10,660	546	10,114	42.5%	0
Net Income over Expenditure	297	(671)	(8,735)	(8,064)				
<u>420 Events</u>								
4760 Royal British Legion	0	539	800	261		261	67.3%	
4991 Other Events	13	209	500	291		291	41.8%	
4995 Communication Strategy	0	0	500	500		500	0.0%	
Events :- Indirect Expenditure	13	748	1,800	1,052	0	1,052	41.5%	0
Net Expenditure	(13)	(748)	(1,800)	(1,052)				
<u>425 Christmas Switch on Event</u>								
1235 Christmas Switch On Income	0	1,479	1,400	(79)			105.6%	
Christmas Switch on Event :- Income	0	1,479	1,400	(79)			105.6%	0
4990 Christmas Switch on Event	141	1,585	2,650	1,065		1,065	59.8%	39
Christmas Switch on Event :- Indirect Expenditure	141	1,585	2,650	1,065	0	1,065	59.8%	39
Net Income over Expenditure	(141)	(106)	(1,250)	(1,144)				
7000 plus Transfer from EMR	0	39						
Movement to/(from) Gen Reserve	(141)	(67)						
<u>430 Carnival</u>								
1435 Carnival Income	0	359	0	(359)			0.0%	
Carnival :- Income	0	359	0	(359)				0
4996 Carnival	0	8	0	(8)		(8)	0.0%	
Carnival :- Indirect Expenditure	0	8	0	(8)	0	(8)		0
Net Income over Expenditure	0	351	0	(351)				

Detailed Income & Expenditure by Budget Heading 31/12/2021

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
440 Town Mayor's Charity								
1440 Town Mayor's Charity	0	861	0	(861)			0.0%	
Town Mayor's Charity :- Income	0	861	0	(861)				0
4795 Town Mayor's Charity Exp	0	2,615	0	(2,615)		(2,615)	0.0%	
Town Mayor's Charity :- Indirect Expenditure	0	2,615	0	(2,615)	0	(2,615)		0
Net Income over Expenditure	0	(1,754)	0	1,754				
460 CIL								
1460 CIL - CIL Income	0	4,101	0	(4,101)			0.0%	2,259
CIL :- Income	0	4,101	0	(4,101)				2,259
5000 CIL - Expenditure	810	7,687	0	(7,687)		(7,687)	0.0%	7,687
CIL :- Indirect Expenditure	810	7,687	0	(7,687)	0	(7,687)		7,687
Net Income over Expenditure	(810)	(3,586)	0	3,586				
7000 plus Transfer from EMR	810	7,687						
8001 less Transfer to EMR	0	2,259						
Movement to/(from) Gen Reserve	0	1,842						
470 Streetlighting								
4730 CCTV Costs	0	640	1,000	360		360	64.0%	640
4970 Streetlighting	0	34	14,500	14,466	14,022	444	96.9%	
Streetlighting :- Indirect Expenditure	0	674	15,500	14,826	14,022	804	94.8%	640
Net Expenditure	0	(674)	(15,500)	(14,826)				
7000 plus Transfer from EMR	0	640						
Movement to/(from) Gen Reserve	0	(34)						
Grand Totals:- Income	12,102	687,057	672,871	(14,186)			102.1%	
Expenditure	33,778	450,297	672,871	222,574	31,060	191,514	71.5%	
Net Income over Expenditure	(21,676)	236,759	0	(236,759)				
plus Transfer from EMR	840	19,954						
less Transfer to EMR	0	59,268						
Movement to/(from) Gen Reserve	(20,836)	197,445						

**DISS TOWN COUNCIL**

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

Telephone & Fax: (01379) 643848

Email: towncouncil@diss.gov.uk

Website: www.diss.gov.uk

Report Number:

61/ 2122

Report to:	Executive Committee
Date of Meeting:	2 nd March 2022
Authorship:	Responsible Finance Officer (RFO)
Subject:	Review of Internal Controls

Introduction

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

Internal Control Documents

3. There are a number of documents which make up the Council's internal controls and help it fulfil its responsibilities regarding the management of risk and financial controls to ensure accountability in managing public funds.
4. These documents include:
 - a) Standing Orders – reviewed and adopted in March 2021
 - b) Financial Regulations (Appendix A) – Although 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, a few small amendments are suggested following last year's review.
 - c) The end of year statement of accounts and Annual Return – approved in June 2021.
 - 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 was revised and approved in December 21 and includes updated practices.
 - g) The insurance schedule – Appendix C
 - h) The Internal Audit Plan - Appendix D
 - i) The Governance and Management Risk Register Version 16 - Appendix E – this was revised and approved in December 21.
 - j) The Statement for Internal Controls V1.3 (Appendix F)
 - k) The Investment and financial policy report (Appendix G - Report Ref 62/2122) which includes the Investment Strategy (Appendix H) and Financial Reserves Policy (Appendix I).

Internal Audit and appointment of the internal auditor

5. 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.
6. It was agreed in March 21 that Auditing Solutions Ltd should be appointed as the Council's Internal Auditor until the end of the 2021/22 Financial Year.
7. The interim internal audit report for 2021-22 is submitted to the March 22 Executive Committee meeting for approval of proposed actions as appropriate responses to the two recommendations.
8. Auditing Solutions has agreed that the final internal audit for 2021-22 will be their last for DTC. Having provided audits for a number of years, it is appropriate that a new auditor is appointed for October 2022. A report and proposals for the new internal audit provider will be submitted to the March 22 Full Council Meeting.

Insurance

9. Insurance providers Zurich Municipal have provided a quotation and schedule shown at Appendix C. Areas where insurance helps to manage risk include the protection of physical assets, risk of damage to third party property, the risk of consequential loss of income or the need to provide essential services following critical damage, loss or non-performance by a third party, libel/ slander and legal expenses.
10. The fidelity guarantee which protects against theft of funds has been raised from £500K to £1M in response to our current funds, the increase in premium is approximately £98 p.a.
11. The cost of rebuilding has significantly increased in recent years and the council has been advised to obtain appropriate and current valuations on property assets, to ensure sufficient coverage in the event of a claim. This work is scheduled in conjunction with the asset review.
12. Ref page 3 of 7 in the insurance renewal proposal, the cost for 1 year's cover (22-23) is £16,140. If a long-term agreement is made by council for 3 years, the cost reduces to £15,430 p/a, and over 5 years the cost is £14,721 p/a. Consideration should be given to both the possibility of acquiring cheaper insurance from another provider in the coming years and the staffing hours required to find and adequately administer a new provider.

Conclusion

13. The annual review of internal controls is one of the key responsibilities for councillors and the council as a whole.
14. The internal control documents must be formally adopted by the 'Council meeting as a whole'.
15. 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 2022/23 - subject to minor change
- d) the insurance long term agreement of either 1 / 3 / 5 years
- e) the Internal Audit Plan
- f) the Governance and Management Risk Register V16
- g) the Investment Policy and Financial Reserves Policy
- h) the Statement of Internal Control



DISS TOWN COUNCIL

Financial Regulations

These Financial Regulations to be adopted by the Council at its Meeting held on 17th March 2021

INDEX

1. GENERAL.....	3
2. ACCOUNTING AND AUDIT (INTERNAL AND EXTERNAL)	5
3. ANNUAL ESTIMATES (BUDGET) AND FORWARD PLANNING	6
4. BUDGETARY CONTROL AND AUTHORITY TO SPEND	7
5. BANKING ARRANGEMENTS AND AUTHORISATION OF PAYMENTS.....	8
6. INSTRUCTIONS FOR THE MAKING OF PAYMENTS.....	9
7. PAYMENT OF SALARIES.....	11
8. LOANS AND INVESTMENTS	12
9. INCOME.....	13
10. ORDERS FOR WORK, GOODS AND SERVICES	14
11. CONTRACTS	14
12. PAYMENTS UNDER CONTRACTS FOR BUILDING OR OTHER CONSTRUCTION WORKS ...	16
13. STORES AND EQUIPMENT	16
14. ASSETS, PROPERTIES AND ESTATES	16
15. INSURANCE.....	17
16. CHARITIES.....	18 17
17. RISK MANAGEMENT.....	18
18. SUSPENSION AND REVISION OF FINANCIAL REGULATIONS	18

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 documents¹ 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 Regulations¹ 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);

¹ 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, whichever is the greater.
- 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 mandates, 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 ~~current general~~ account to the savings accounts. Transfers from the savings account to the ~~current 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 £20,000 and the balance shall not exceed £10,000 by the end of the month. A list of all payments shall be submitted to the next appropriate meeting of Council or the Executive committee.

- 5.6. In respect of grants a duly authorised committee shall approve expenditure within any limits set by Council and in accordance with any ~~policy~~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.

Commented [AJ1]: As referenced in the income and expenditure internal controls document, a maximum transfer amount of £20K and a £10K month end remaining balance is required and is appropriate to ensure that the unauthorised overdraft limit is not entered into.

- 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. ~~(Dep TC thinks we should reword this for more practical use, senior officers instead of Councillors – JUNE 24) All passwords will also be stored remotely in the cloud via a database to improve security.~~
- 6.12. No employee or Councillor shall disclose any PIN or password, relevant to the working of the Council or its bank accounts, to any person not authorised in writing by the Council or a duly delegated committee.
- 6.13. Regular back-up copies of the records on any computer shall be made and shall be stored securely 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.

Commented [AJ2]:
As per minute EX0321/08 where updated technology was discussed and its appropriate use.

- 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. The credit card limit should be authorized by Council of Executive committee.
- 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.

Commented [AJ3]: Suggested clarification on the credit card limit as per minute ref EX1221/13

- 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 £500 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 2015 and the Utilities Contracts Regulations 2016 including thresholds shall be followed.~~ The references to the European Union Procurement thresholds in Standing Orders still apply for the purposes of the Public Contract Regulations 2015 and Utilities Contracts Regulations 2016. However, the end of the transition period has brought in new advertising requirements and the introduction of "Find a Tender". For more details, visit www.gov.uk/guidance/public-sector-procurement-from-1-january-2021. New procurements (over £100K, but refer to current procurement thresholds) must now be advertised on 'Find a Tender'. Current requirements to also advertise on Contracts Finder remain unchanged.

Commented [AJ4]: The RFO has sought guidance regarding EU procurement and clause 11.1k, the information is directly from the NALC website.

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, Lead administrator	Responsible Finance Officer
3.	Income to be entered in Cash book with either invoice and/or receipt number under appropriate budget heading	Administrative/Finance Assistant	Responsible Finance Officer
4.	Monthly Weekly – all cheques and cash to be agreed with cash book and banked	Administrative/Finance Assistant	Responsible Finance Officer
5.	Weekly – check general bank account for income received via BACs	Responsible Finance Officer Administrative/Finance Assistant	As part of Internal Audit Responsible Finance Officer
6.	Monthly – last working day of each month, all cheques and cash to be agreed with cash book and banked.	Administrative/Finance Assistant	Responsible Finance Officer
7.	Monthly analysis to be agreed in cash book and with computerised accounts system.	Administrative/Finance Assistant	Responsible Finance Officer
8.	Monthly - all entries to be entered into computerised accounts system	Administrative/Finance Assistant	Responsible Finance Officer
9.	Monthly Bank reconciliation	Administrative/Finance Assistant	RFO and Internal Controls Councillor 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

Commented [AJ1]: The Lead Administrator processes the memorials and burial applications. Add to "carried out by".

Commented [AJ2]: Finance assistant request view only access to daily Barclays .com for updating cash book. RFO checks and have transfer capabilities

EXPENDITURE**Wages & Petty Cash Account (signatory any two of the Deputy, the Clerk or RFO only up to ~~£30,000~~ £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	Town Clerk
2.	Voucher to be completed for each payment showing name of payee, nature of goods, budget heading (s) cheque number & amount – split net, VAT and gross amounts	Responsible Finance Officer	Town Clerk
3.	Voucher and receipt to be filed in Wages & Petty Cash file	Administrative/Finance Assistant	Responsible Finance Officer
4.	End of each month prepare a list of all payments with details as above	Responsible Finance Officer	Town Clerk/ Dep Town Clerk
5.	List of Payments to be sent to the signatories for approval	Responsible Finance Officer	Town Clerk/ Dep Town Clerk
6.	RFO to arrange a bank transfer.	Responsible Finance Officer	Town Clerk/ Dep Town Clerk

Commented [AJ3]: Please see below in NB specified reasoning

Formatted: Superscript

INTERNAL CONTROLS

7.	RFO to Set up the transactions on Wages & PC Account	Responsible Finance Officer	Town Clerk/ Dep Town Clerk
8.	Town Clerk approve the transactions and the payments are released	Responsible Finance Officer	Town Clerk/ Dep Town Clerk
9.	Monthly - All entries to be entered into computerised accounts system.	Responsible Finance Officer / Finance Assistant	Internal Controls Councillor member
10.	Monthly Bank reconciliation	Responsible Finance Officer / Finance Assistant	Internal Controls Councillor member
NB	Maximum permitted amount in the account at any one time £30,000 £10,000, wages prepared by two different members of staff (includes Town Clerk). Fidelity insurance cover to £500,000.		

Commented [A14]: Although £10K is kept in the account and automatically adjusted by transfer from the current account at month end to be £10K, in the days leading to payments of wages and pension contributions, which are £13K and £6K respectively, the balance should be increased to cover these Wages and Pensions and leave £10K left, this avoids potentially going overdrawn on an account that has no authorised overdraft and minimises the amount of transactions required.

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

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

Formatted: Superscript

INTERNAL CONTROLS

15.	Cheques to be signed or electronic payments approved by two of the Councillor signatories, with the Clerk, Deputy Clerk or RFO to also countersign cheques. Cheque stubs to be initialled by signatories	Administrative/Finance Assistant	Town Clerk/RFO
15.	Ensure sufficient funds in bank account, raise necessary transfers between bank accounts	Responsible Finance Officer	Town Clerk
16.	Cheques to be sent to creditors <u>within two weeks in line with BACS payment schedule following day</u>	Administrative/Finance Assistant	Town Clerk/RFO
17.	Vouchers & invoices to be filed	Administrative/Finance Assistant	Town Clerk/RFO
18.	Monthly Bank reconciliation	Administrative/Finance Assistant	RFO and Internal Controls <u>Councillor member</u>

Commented [AJ5]: It is becoming less often that cheques are issued for payment. It is more practical to confirm issue in line with BACS payments.

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

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

INCOME – Cash/Cheques

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

Formatted: Superscript

INTERNAL CONTROLS

EXPENDITURE

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

Commented [AJ6]: It is not practical to have the annually changing mayor always be a signatory on a bank account.

INSURANCE RENEWAL PROPOSAL FOR Diss Town Council

Prepared by

Mr Jonathan Meiseles

23rd December 2021

1. Introduction

Thank you for insuring with us last year.

We hope that you will renew your policy with us for the coming year. If you do, you will continue to receive the combination of high quality insurance, excellent service and competitive pricing that we provide.

- **High quality insurance**

Our policy has been designed for Councils such as yours. We have over 20 years of experience working with Town, Parish and Community Councils and are the largest insurer of public services in the UK.

Zurich are also pleased to announce that **Key Personnel cover** is available as a paid for option to all Town, Parish and Community Council policies. Key Personnel insurance is designed to protect councils 24 hours a day, 7 days a week in the event that an accident or assault renders a vital member of your team unable to work to their normal capacity. Your council could claim weekly benefits of up to £500 to assist with replacing vital staff or volunteers.

- **Excellent service**

We pride ourselves on providing swift, friendly service. Highlights of this service include: a dedicated Account Manager (you have my direct line and email address); no admin fees when you make a change to your policy; and free access to legal and counselling helplines. Our customer service currently scores 4.7 out of 5 on the independent rating site Feefo.

Should you need to make a claim, it will be managed by our dedicated team of claims specialists. They will work with you to settle the claim quickly and minimise disruption in the meantime. They manage claims ranging from the simplest accidental damage to the most complex legal cases, so, whatever may happen, you will have experts on your side.

Competitive pricing

We are proposing premiums shown in the table below

LTA Term*	Price proposed (including all applicable taxes)
1 Year	£16,140.06
3 Year	£15,430.50
5 Year	£14,720.91

* You may choose to enter a Long Term Agreement with us, this would reduce the price of your policy over the life of the agreement in return for your commitment to stay with us. See Section 4 for details.

In addition to these benefits, if you choose to renew with us you will have bought from a company that makes a significant contribution to society: The Zurich Community Trust, a registered charity that is funded by corporate and employee donations, has given support to over 600 UK and overseas charities through grants and volunteering programmes.

2. Next steps

It is important that you **carefully read the attached document your 'Local Council Policy Schedule'** and check that the facts we have about you are correct and that we have included all the covers that you want. Please call us if you have any questions or need to make changes.

Once you are happy with the Schedule, all your organisation needs to do to purchase your policy is send us an acceptance email.

3. The cost of this policy

The cost of this policy is £16,140.06 (including taxes, based on a 1 year agreement).

This is made up of £14,410.78 for your policy, £1,729.28 Insurance Premium Tax (at the prevailing rate, which is levied on insurance policies) and £0.00 VAT

This quotation is valid for 90 days from the quotation date specified on the front cover of this proposal.

4. Long Term Agreement

You may choose to set up a Long Term Agreement (LTA) with us. This means that you commit to keep your policy with us for the period of the LTA and in return you receive the discount detailed in the pricing table.

An LTA will also freeze the rates which we apply to your sums insured or indemnity levels in order to calculate your annual premium. So, if we raise rates during your LTA, the rise won't apply to your premium.

Please note, this doesn't mean that your premium will not rise over the period of the LTA. It would rise if:

- a) Your sums insured increase

We will index-link your sums insured.

- b) Your levels of indemnity increase

Again, this may be necessary to ensure that your policy is giving you the appropriate level of protection.

- c) Your claims history is poor

If this did occur, you would have the option to exit the LTA.

The following lines of cover are not subject to LTA rate freezes: Engineering, Legal Expenses and Terrorism.

Do please contact us if you have any questions or would like to set up an LTA.

5. How we will support you

We will be available to support you throughout the year with activities such as:

- Insuring new projects and events which you may be considering
- Making changes to your policy
- De-mystifying the sometimes complicated language used in insurance documents

Our approach to fees:

- We do not charge administrative fees or for providing duplicate documents.
- We will make no charge if you request changes or amendments to your policy that would cost less than £50.

6. Changes to your policy wording

We would like to draw your attention to some specific changes to the Policy schedule. For the most part these amendments are clarifications of the Policy wording, however some of them could be considered to be a change to the Policy terms.

Business Interruption – We have applied a new endorsement that can be found on your policy schedule. This endorsement restates the special extension provided under section 5.2 in respect of notifiable diseases. Whilst our policy limits remain unchanged, notifiable diseases are now clearly defined under the policy providing clarity as to when this cover will operate.

Please email or call me if you have any questions about these changes.

7. How to purchase this policy

To renew this policy, all you need to do is call or send us an email confirming that you wish to go ahead.

We will then email you electronic copies of your policy documents, along with an invoice. Payment is due before your cover starts, or immediately if your cover is already in place. Failure to do so could result in your insurance being cancelled.

8. Conclusion

This proposal and the attached 'Local Council Policy Schedule' should clearly describe your insurance requirements and how we plan to meet them. If they do not, or if you have any questions, please contact me on 01243 832117 or at jonathan.meiseles@uk.zurich.com

We hope that a combination of our council expertise, the service we provide, and the price offered will convince you to renew your insurance with us.

Zurich Municipal is a trading name of Zurich Insurance plc. A public limited company incorporated in Ireland. Registration No. 13460. Registered Office: Zurich House, Ballsbridge Park, Dublin 4, Ireland. UK Branch registered in England and Wales Registration No. BR7985. UK Branch Head Office: The Zurich Centre, 3000 Parkway, Whiteley, Fareham, Hampshire PO15 7JZ.

Zurich Insurance plc is authorised and regulated by the Central Bank of Ireland. Authorised by the Prudential Regulation Authority and with deemed variation of permission. Subject to regulation by the Financial Conduct Authority and limited regulation by the Prudential Regulation Authority. Details of the Temporary Permissions Regime, which allows EEA-based firms to operate in the UK for a limited period while seeking full authorisation, are available on the Financial Conduct Authority's website. Our FCA Firm Reference Number is 203093.

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

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 st April 2022
To	31 st March 2023

and any other period for which cover has been agreed.

Renewal Premium	TBC
-----------------	-----

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

Schedule Number	95015815
Long Term Agreement:	TBC
Preparation Date	23 rd December 2021
Prepared by	Mr Jonathan Meiseles
Policy Form Reference	MLAACD05

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	£563,925.00	£13,718.00	£17,036.81	£1,453.45	£0.00	£0.00	£0.00	£0.00	£0.00
2. Park Pavillion, Diss, Norfolk, IP22 4JZ	£119,373.89	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	£174,606.60	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	£4,852,701.58	N/A	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
5. Cemetery Bungalow, Diss, Norfolk, IP22 4DL	£169,177.50	£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	£445,424.95	N/A	£8,555.96	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
7. 2 x Cemetery Chapels, Diss, Norfolk, IP22 4DL	£579,052.46	N/A	£0.00	£4,977.93	£0.00	£0.00	£0.00	£0.00	£0.00
8. Diss Youth and Community Centre, Shelfanger Road,, Diss, Norfolk,	£1,528,236.75	N/A	£18,270.80	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00

IP22 4EH									
9. The Shambles, 4-5 Market Place, Diss, Norfolk, IP22 4AB	£246,486.43	N/A	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
10. Public Conveniences - interest of South Norfolk Council is noted, Mere's Mouth, Mere Street, Diss, Norfolk, IP22 4AG	£328,500.00	N/A	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00

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

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

Excesses Applicable to Premises 1, 2, 3, 4, 5, 6, 7, 8, 9 & 10

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

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

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

Part B – Business Interruption

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

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

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

Operative Endorsements:

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	£67,150.14	£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	£6,180.00	£100
Paintings	£6,127.91	£100
Christmas lights	£18,543.48	£100
Town Sign	£5,127.02	£100
Seats	£4,456.18	£100
Bins	£4,585.27	£100
Chairmans Chain of Office	£8,555.66	£100
Deputy Town Mayors Pendant	£843.86	£100
Mayoral Robes	£1,145.98	£100
Fountain in Middle of Mere at Diss Park	£29,102.29	£100
Floodlighting	£44,543.22	£100
Park Lighting	£33,984.42	£100
Information boards	£1,726.31	£100
Millennium Stone of Carved Granite	£3,055.98	£100
Entrance Stone to Garden of Rest at the Cemetery	£680.13	£100
10 Benches	£3,362.08	£100
1 x Tree seat	£2,060.00	£100
5 x Picnic Tables	£2,721.91	£100
Sign	£381.99	£100
Skatepark	£112,571.90	£100
Polished Granite Commemorative Stone	£3,602.82	£100
Cast Iron Finger Posts	£12,545.99	£100
Junior Swings including safety surfacing	£11,187.06	£100
MUGA and associated equipment	£73,201.11	£100
Toddler Play equipment including safety surfacing and perimeter fencing	£67,300.63	£100

Twinfly including safety surfacing	£19,127.79	£100
4 Metal picnic benches	£3,328.63	£100
2 x Lighting Collumns and 2 x Control Boxes - Skateboard Park	£6,461.17	£100
20 x 8 Cut-down Container, Situated at Sports Ground, Shelfanger Road, Diss IP22 4JG	£2,060.00	£100
Allotment Sheds	£6,461.17	£100
Fountain Kiosk	£7,753.39	£100
Town Freedom Carved Granite Commemorative Stone	£3,136.48	£100
7 Panel Full Pod Shelter / Adult Gym Equipment	£29,874.02	£100
100 Fold Up Chairs stored at Park Pavilion but also used in Park	£1,827.08	£100
Duck Suit	£1,892.13	£100
13 Ipads	£4,566.38	£100
Canon Camera and Accessories	£292.72	£100
Projector and Accessories	£351.26	£100
20 Fold Up Tables	£2,341.74	£100
Walk Clock by S Newman	£2,558.87	£100
Corn Hall Clock by AT Marsh	£3,838.32	£100
Running Track and Fencing	£129,570.45	£100
Storage Dolly	£21,743.35	£100
7 Toblerones	£16,229.84	£100
6 Benches	£20,866.93	£100
4 Cycle Racks	£3,477.83	£100
Viewing Platforms and Boardwalk	£168,826.32	£100
Container Storage	£2,762.58	£100
Container Storage	£1,795.04	£100
18x Steel Engine Bines - Planters for Streetscape	£1,050.29	£100
Junior Play Equipment	£152,489.52	£100
Cemetery Benches x 8	£3,394.88	£100
Market Place Noticeboard	£1,547.85	£100
Flagpole outside Council Offices	£1,458.46	£100
New Play Equipment and Associated Items	£58,000.00	£100

The excess stated applies to each and every loss.

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

Part D – Money

	Limit any one loss
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 Member or Employee or in transit by registered post (limit £250), or in a Bank Night Safe	£10,000
(b) in the private residence of any Member or Employee	£500
(c) in the premises	
(i) in the custody of or under the actual supervision of any Member or Employee	£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.’

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

Insured Vehicle: All as described in
Persons Entitled to Drive: the Certificate of
Limitation as to Use: Motor Insurance

Cover: Section 22

A. Comprehensive

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

Repair Limit: £Nil

Section 12

Damage to Property Limit:

£5,000,000 Applicable to any Commercial Vehicle, Minibus, Agricultural Vehicle and Special Type

£50,000,000 Applicable to any Private Motor Car

Personal Effects Limit: £150

Section 13

Medical Expenses Limit: £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

Persons Guaranteed:	Sum Guaranteed
All members and employees	£1,000,000

Excess: £100 each and every loss

Part O – Personal Accident

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

Persons Insured:

Employees

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

Volunteers

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

Directors/Councillors

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

Operative Endorsement:

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
Limit of Indemnity:	£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.

7. Claims contact information

Although we'd all like to control the future, sometimes accidents are unavoidable. That's why we've made it as easy as possible to make a claim. More information can be found [here](#). Ready to make a claim? Please use the contact details below to ensure you're connected to the right team:

Type of Claim	Claims team	Claims contact details
Buildings, contents including "All Risks" Items	Property Claims	Online: https://propertyclaims.zurich.co.uk/index.html Tel: 0800 028 0336 Email: farnboroughpropertyclaims@uk.zurich.com Address: Zurich Municipal Property Claims, PO Box 3303, Interface Business Park, Swindon, SN4 8WF
Business interruption		
Money		
Works in progress		
Public liability	Liability Claims	Online: https://liabilityclaims.zurich.co.uk/index.html Tel: 0800 783 0692 Email: fnlc@uk.zurich.com Address: Zurich Municipal Casualty Claims, Zurich House, 1 Gladiator Way, Farnborough, Hampshire, GU14 6GB
Employers liability		
Personal assault under Money		
Personal accident		
Financial and administrative liability		
Professional negligence		
Hirers liability		
Fidelity guarantee		
Libel and slander		
Engineering insurance		
Engineering – Deterioration of stock		
Business travel		
Motor	Motor Claims	Online: https://motorclaims.zurich.co.uk/index.html Tel: 0800 916 8872 Email: zmnewmotorclaims@uk.zurich.com Address: Zurich Municipal Motor Claims, PO Box 3322, Interface Business Park, Swindon, SN4 8XW
Legal Expenses	DAS Legal Claims	Tel: 0117 934 2116

How to make a claim:

1. You can make a claim using the online portal, by email or phone using the contact details above.
2. A claim form may be sent for you to complete, or you may be asked to send details in writing.
3. If you have any questions, please call the relevant office for guidance.
4. For out of hours help/emergency property losses - please contact 0800 028 0336

DAS Head and Registered Office:

DAS Legal Expenses Insurance Company Limited | DAS House | Quay Side | Temple Back | Bristol | BS1 6NH

Registered in England and Wales | Company Number 103274 Website: www.das.co.uk

DAS Legal Expenses Insurance Company Limited is authorised by the Prudential Regulation Authority and regulated by the Financial Conduct Authority (FRN202106) and the Prudential Regulation Authority.

DAS Law Limited Head and Registered Office:

DAS Law Limited | North Quay | Temple Back | Bristol | BS1 6FL

Registered in England and Wales | Company Number 5417859 Website: www.daslaw.co.uk

DAS Law Limited is authorised and regulated by the Solicitors Regulation Authority (registered number 423113).

Zurich Municipal is a trading name of Zurich Insurance plc. A public limited company incorporated in Ireland Registration No. 13460. Registered Office: Zurich House, Ballsbridge Park. Dublin 4, Ireland. UK Branch registered in England and Wales, Registration No. BR7985. UK Branch Head Office: The Zurich Centre, 3000 Parkway, Whiteley, Fareham, Hampshire PO15 7JZ.

Zurich Insurance plc is authorised and regulated by the Central Bank of Ireland. Authorised by the Prudential Regulation Authority and with deemed variation of permission. Subject to regulation by the Financial Conduct Authority and limited regulation by the Prudential Regulation Authority. Details of the Temporary Permissions Regime, which allows EEA-based firms to operate in the UK for a limited period while seeking full authorisation, are available on the Financial Conduct Authority's website. Our FCA Firm Reference Number is 203093.

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 quarter four](#) of each financial year and will determine

14.4.1 Whether the Internal Auditor met the Council's expected standards e.g. the scope of the Internal Auditor's work (does it for example enable the Auditor to complete page 5 of the Annual Return and give the Council the assurance that it needs to complete Section 2 of the Annual Return, his competency and independence)

14.4.2 Consider how valuable and useful the Internal Audit has been since it was last reviewed and how to incorporate new guidance and changes into the Council's own activities

14.5 shall consider the findings of the review and incorporate them in its Statement of Internal Control.

15. The Town Council will provide the Internal Auditor with access to all the documents required and officers and councillors in order to undertake an effective audit on each occasion.

Internal Auditor

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

16. The Internal Auditor will conduct a minimum of two audit exercises in the financial year, the first at some point in the mid-year and the second as soon as possible after year end.

17. Should the Internal Auditor be unable to complete any of the boxes in page 5 of the Annual Return an explanation will be provided.

18. Internal Audit has unrestricted access to all activities undertaken by the organisation in order to review, appraise and report on:-

18.1 the adequacy and effectiveness of the systems of financial and Officer control and their operation in practice;

18.2 the extent of compliance with, relevance of, and financial effect of, established policies, plans and procedures;

18.3 the extent to which the assets and interests are accounted for and safeguarded from losses of all kinds arising from waste, extravagance, inefficient administration, poor value for money, fraud and other causes;

18.4 the suitability, reliability and integrity of financial and other management information and the means used to identify, measure, classify and report such information;

18.5 the integrity of computer systems, including systems under development, to ensure that controls over computer processing and associated clerical procedures offer adequate protection against error, fraud and loss of all kinds;

18.6 the Council's financial and other management procedures within its powers, for special projects and unusual expenditure;

18.7 review of the Council's risk management procedures and corporate governance;

18.8 the follow up actions required to be taken to remedy weaknesses identified by Internal Audit review;

18.9 review of the risks facing the Council and areas identified for improvement

18.10 efficiencies identified

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

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

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

Terms of Engagement

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

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

Terms of Reference

Internal Auditor's Terms of Reference – Mid Year

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

Commented [AJ1]: Would like to clarify that authorised signatories see a complete list of payees before they authorise payment and all councillors see the list of payments made at the next full council meeting.

Commented [AJ2]: The number of cheques that are issued is declining, would like to remain compliant in the event of no cheques being processed.

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

Internal Auditor's Terms of Reference – Year End

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

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

INTERNAL AUDIT SERVICE FOR DISS TOWN COUNCIL

AUDIT PROGRAMME – 2022/23

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

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

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

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

Other Recommendations Arising out of Internal Audit Programme:

DISS TOWN COUNCIL – GOVERNANCE AND MANAGEMENT RISK REGISTER

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

OBJECTIVES:

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

METHOD:

The likelihood that the risk will occur is measured on a scale of 1-5:-

- 1 – Very Unlikely
- 2 – Slightly, rarely occurs
- 3 – Feasible (Possible but not common)
- 4 – Likely (Has before, will again)
5. – Very Likely

This shows how often there is an opportunity for the risk to occur.

The Impact of a risk is measured on a scale 1-5:

- 1 – No significance.
- 2 – Minor
- 3 – Moderate
- 4 – Major
- 5 – Catastrophic

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

Tolerate: risks are containable with appropriate contingency plans

Treat: Imposing controls or setting up prevention techniques.

Transfer: Specialist external services or insurance cover

Terminate: Intolerable risks where no other response is acceptable.

DISS TOWN COUNCIL – GOVERNANCE AND MANAGEMENT RISK REGISTER

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

DISS TOWN COUNCIL – GOVERNANCE AND MANAGEMENT RISK REGISTER

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

DISS TOWN COUNCIL – GOVERNANCE AND MANAGEMENT RISK REGISTER

No.	Risk	Details of Impact	Likelihood	Impact	Rating	Control Action	Review Frequency	Responsible Person(s)
10	Failure to register Members' interests, gifts, etc.	<ul style="list-style-type: none"> ➤ Member could make inappropriate gains ➤ Could affect Council reputation 	1	3	3	Annually record and monitor Members' interests and gifts Officers up to date with Code of Conduct procedures Annual review of Code of Conduct and Dispensation Policy Member training	As required	Town Clerk
11	Lack of maintenance of Council owned property	<ul style="list-style-type: none"> ➤ Higher cost of repair ➤ Injury to third party leading to claims ➤ Damage to property 	3	3	9	Building structural survey Stock condition survey Regular routine maintenance Insurance cover Facilities Management Plan	Ten yearly Annually	Town Clerk
12	Damage or loss to Council owned property by third party or act of God.	<ul style="list-style-type: none"> ➤ High cost of repair ➤ Loss of assets ➤ Disruption to services ➤ Damage to public property or person 	3	1	3	Annual review of risk and adequacy of insurance cover Fire Alarm; Improved security Clear monitoring and auditing procedures by staff Maintain Asset Register Regular maintenance arrangements for physical assets Backup to cloud IT service	Annually	RFO
13	Damage to third party property or individual due to service or amenity provided	<ul style="list-style-type: none"> ➤ Claim against Council ➤ Increased insurance premium 	4	2	8	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	RFO

DISS TOWN COUNCIL – GOVERNANCE AND MANAGEMENT RISK REGISTER

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

DISS TOWN COUNCIL – GOVERNANCE AND MANAGEMENT RISK REGISTER

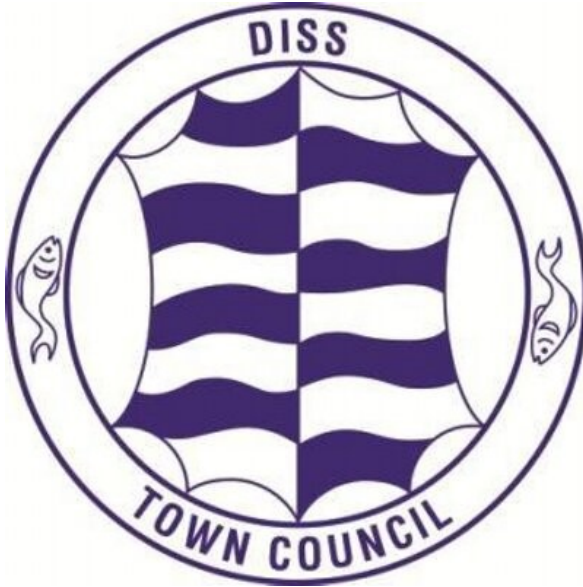
No.	Risk	Details of Impact	Likelihood	Impact	Rating	Control Action	Review Frequency	Responsible Person(s)
18	Failure to use grants received for intended purposes	<ul style="list-style-type: none"> ➤ Lack of funds for project for which grant was intended ➤ Investigation into the use of funds ➤ Repayment of funds 	1	4	4	Ensure funds properly ring fenced Clear financial procedures Clear record in minutes Inclusive of scope of audit preparations	As required	RFO
19	Failure for local organisations to use grants given for intended purposes under specific powers or s137	<ul style="list-style-type: none"> ➤ Lack of funds for project for which grant was intended ➤ Misuse of grant monies 	1	3	3	Revised grant application and follow up procedure to establish expenditure. Maintain a separate record for s.137 expenditure	Annually	Town Clerk
20	Not keeping the proper statutory financial records	<ul style="list-style-type: none"> ➤ Inadequate financial control 	1	4	4	Regular scrutiny of financial records and proper arrangements for the approval of expenditure Bi annual audit and year end update.	Annually	RFO
21	Failure to plan for staff absence	<ul style="list-style-type: none"> ➤ Inability to replace staff with temporary staff ➤ Inability to pay staff and contractors 	2	4	8	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
22	Failure to register Town Council owned land	<ul style="list-style-type: none"> ➤ Land ownership disputes 	1	5	5	Ensure all Town Council owned land is registered with HM Land Registry	As required	Town Clerk

DISS TOWN COUNCIL – GOVERNANCE AND MANAGEMENT RISK REGISTER

No.	Risk	Details of Impact	Likelihood	Impact	Rating	Control Action	Review Frequency	Responsible Person(s)
23	Failure to carry out Cemetery Record Checks	<ul style="list-style-type: none"> ➤ Inaccurate allocation of exclusive rights / burial plots ➤ Loss of potential income ➤ Unnecessary distress to bereaved families 	2	5	10	Checks of Cemetery Record by Finance Assistant	Quarterly	DepTC
24	Failure to have adequate limits of compensation on investment	<ul style="list-style-type: none"> ➤ Significant financial loss of reserves ➤ Weak financial position 	1	3	3	Regular review of current investments. Investment Strategy review Diversification of investments	Annually	RFO
25	Misuse of credit card	<ul style="list-style-type: none"> ➤ Financial loss 	2	4	8	Appropriate controls on spending Robust payment authorisation process Accounting treatment through P/Ledger	Annually/ Monitored monthly	Town Clerk
26	Risks associated with changing bank / Debtor delays	<ul style="list-style-type: none"> ➤ Money paid into the wrong account ➤ Unable to maintain cash flow 	1	3	3	To keep current account open to cover the overlap. Inform Debtors immediately	After 6 months	RFO
27	Disaster impacting on town	<ul style="list-style-type: none"> ➤ Loss of life ➤ Casualties ➤ Fear amongst community ➤ Loss of / damage to Council assets or town facilities 	1	5	5	Resilience / Emergency Response Plan Accept instructions from Category 1 responders i.e. Emergency Services, NHS Bodies & higher tier authorities Council to take part in any learning reviews after any disaster	Annually	Town Clerk

DISS TOWN COUNCIL – GOVERNANCE AND MANAGEMENT RISK REGISTER

No.	Risk	Details of Impact	Likelihood	Impact	Rating	Control Action	Review Frequency	Responsible Person(s)
28	Council Offices unserviceable (e.g. fire / flood)	<ul style="list-style-type: none"> ➤ Services suspended ➤ Cost of repair / replacement of equipment ➤ Loss of IT facilities 	1	5	5	No life-critical services provided Emergency management team called together to agreed priorities Enacted Homeworking Policy Short-term measured recovery in the alternative location – DYCC Medium / long-term plan to return to Council Offices Backup cloud service provided by existing IT supplier	Annually	Town Clerk
29	Media misreporting	<ul style="list-style-type: none"> ➤ Incorrect messages being consumed by public ➤ Complaints ➤ Negative PR 	3	3	9	Press releases / news items issued where relevant Develop good relations with media Follow Communications Policy Council Leader / Clerk to brief journalists as per Comms policy	As required 4-yearly	Town Clerk
30	Contractors not supplying agreed services	<ul style="list-style-type: none"> ➤ Incomplete project ➤ Unsatisfactory outcomes ➤ Additional cost / time to complete project ➤ Relationship with contractor 	2	4	8	All tasks are controlled by Purchase Order against specification Review higher cost contracts to ensure they are controlled by defined contract or service level agreement	As required	Town Clerk
31	Confidential data being disclosed	<ul style="list-style-type: none"> ➤ ICO investigation / fine ➤ Negative PR ➤ Complaints 	3	4	12	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



Policy for Financial Control and Internal Audit

DISS Town Council

Draft Copy for readoption to Executive Committee 02/03/22

Adopted by Full Council on 17/03/2021

Updated and reviewed on 03/03/21

Resolution No: FC0321/07

Readopted ...

Minute Reference: ...

1. Scope of Responsibility

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

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

2. The Purpose of the System of Internal Control

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

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

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

3. The Internal Control Environment

3.1 The Council

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

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

3.2 Town Clerk/Responsible Financial Officer

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

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

3.3 Payments

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

3.4 Risk Assessment

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

3.5 Internal Audit

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

Commented [AJ1]: Adjusted to reflect that the council will need to appoint a new internal auditor and updated with CIPFA definition of internal audit function

3.6 External Audit

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

Commented [AJ2]: Updated to show difference in assurances given by different audit providers.

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

Date review conducted	
ICC conducting review	
Signed	
Date	

**DISS TOWN COUNCIL**

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

Telephone & Fax: (01379) 643848

Email: towncouncil@diss.gov.uk

Website: www.diss.gov.uk

Report Number:
62/ 2122

Report to:	Executive Committee
Date of Meeting:	2 nd March 2022
Authorship:	Responsible Finance Officer (RFO)
Subject:	Investments and Financial Reserves

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. The RFO will report on all investment activity for the period covering 1st April 2021 – 31st December 2021.
2. To achieve the investment objectives of the investment strategy, the security of reserves and liquidity of investments will be reviewed.

Current Investment Status and Activity

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

4.

	Balance at 01/04/21	Net Change	Balance at 31/12/21	Of which is interest
Current Account	£2,374.13	£6,462.61	£8,836.74	
Wages Account	£10,000.00	£0.00	£10,000.00	
Active Saver Acc	£673.05	£141,965.36	£142,638.41	£8.10
Reward Saver Acc	£837,778.27	£28,568.12	£866,346.39	£53.12
Nationwide Savings	£0.00	£84,081.78	£84,081.78	£81.78
Town Mayor Charity	£2,614.95	-£1,754.16	£860.79	
Totals	£853,440.40	£259,323.71	£1,112,764.11	£143.00

5. The Rate Reward account interest is structured at 0.01% on annual balances and 0.01% on monthly balances where no withdrawals have been made. The withdrawals are instant access (high liquidity) with a maximum of £250k allowed per transaction.
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.
7. The Nationwide Business Saver Account was opened in July 2021 and has an interest rate of 0.2%. It has a 35-day notice period to withdraw funds which is within the terms of the strategy.
8. Other accounts are being sought to further diversify funds, this is proving to be challenging as many banks will only allow a business account to be opened once a company registration number and credit check have been completed. DTC is not a company and therefore does not have a registration number.

Financial Reserves

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

10. As at 31/12/2021 the total current assets of £1,131,438 were represented by:

Current Year Fund	£146,507
General Reserves	£344,709
Earmarked Reserves	£640,222

11. The current year fund (being the precept of £571,428) is 75% spent, which is consistent with the budget at month 9 of the financial year.

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

13. The EMR of £640,222 is made up of 34 specified projects that are reviewed and published at each Full Council meeting. A significant restructure and implementation into the accounting software of the EMR aims to deliver transparency and accountability. Further improvements to the management, protocols and communication of these reserves are ongoing as part of the asset management plan.

Recommendation

To note the contents of this report, recommendations for the adoption of the investment strategy and financial reserves policy are made in the internal control review report 61/2122

DISS TOWN COUNCIL



INVESTMENT STRATEGY

For review at the Full Council Meeting on 2nd March 2022

DISS TOWN COUNCIL

ANNUAL INVESTMENT STRATEGY

1. OVERVIEW

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

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

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

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

2. INVESTMENT STRATEGY

2.1. Introduction

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

2.2. Investment Objectives

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

2.3. Specified Investments

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

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

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

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

2.3.2.2 The debt management agency of HM Government

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

Commented [AJ1]: Suggested addition MG & RFO

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.

Commented [AJ2]: To allow for flexibility as report must go to FC at year end.

Financial Reserves Policy

1. Background

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

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

2. Legislative/ Regulatory Framework

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

3. Role of the Responsible Finance Officer

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

4. Purpose of Reserves

- 4.1 Reserves at Diss Town Council can be held for the following main purposes:

- 1. A Current Fund Account – this is the account where the precept for the financial year is listed, to go out as expenditure in the current year as determined by the budget.

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

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

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

5. Principles to Assess Adequacy

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

Budget Assumptions

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

Financial Standing and Management

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

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

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

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

6. Reporting Framework

- 6.1 The level and utilisation of reserves will be determined formally by the Council, informed by the advice and judgement of the Responsible Finance Officer / Clerk.
- 6.2 The Council's annual budget report includes a statement showing the estimated opening general fund balances for the year ahead, the addition to/withdrawal from balances, and the estimated end of year balance. A statement is also included commenting on the adequacy of general balances and provisions in respect of the forthcoming financial year.
- 6.3 Similarly, a statement is also included, as part of the budget report, identifying Earmarked Reserves, the opening balances for the year, planned additions/withdrawals and the estimated closing balance.

7. Reserve Criteria

- 7.1 The Current Fund Reserve should consist of the current year's precept.
- 7.2 The General Reserve should have between 3-12-month amount of precept available for cash flow and contingency spending.
- 7.3 The Earmarked Reserves should be specified for projects agreed by Council.
- 7.4 In addition, as a principle of good business, the Council's total assets (including buildings and land) should never be less than the Council's total liabilities (including long term loans).
- 7.5 The Council will carry out a risk assessment annually to determine the level of the contingency reserve.

8. Community Infrastructure Levy

- 8.1 The Community Infrastructure Levy (CIL) is a way of securing contributions from developers towards infrastructure provision through the planning system. A proportion of revenue received by the local authority will be passed directly to those Parish and Town Councils where development has taken place. This will be 15% (If covered by a Neighbourhood Plan this will rise to 25%).
- 8.2 Town and Parish Councils have greater discretion on what they can spend CIL on than principal councils. Principle authorities can only spend their share on infrastructure type projects. A Town or Parish Council's share can be spent on a much wider range of things. The guidance states "anything else that is concerned with addressing the demands that development places on an area".

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

There are typically three broad categories of infrastructure:

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

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

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



DISS TOWN COUNCIL

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

Report Number:
63/ 2122

Report to:	Full Council
Date of Meeting:	2 nd March 2022
Authorship:	RFO
Subject:	Internal Audit Report 2021-22 (Interim)

Introduction

1. The Council has received the interim internal audit from Auditing Solutions, which evaluates the effectiveness of its risk management, control and governance processes and considers internal auditing guidance for smaller authorities.
2. The Council should review and consider the report before agreeing to implement the recommendations and incorporating new guidance and changes into the Council's own activities.
3. The internal audit report will summarise the work carried out, significant findings, agreed actions and recommendations.
4. The interim internal report was conducted in person, on 8th November 2021, by the auditor Mr Stuart Pollard. This has followed the previous year's interim and final audits being processed remotely due to lockdown restrictions. The staff and the auditor found no obstacles or limitations with regards to if the audit was done in person or remotely.

Report Recommendations

5. The full interim internal audit report and recommendations response sheet is shown in Appendix 1.
6. Recommendation 1. - Ideally, the member reviewing bank reconciliations should also be provided 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.
7. Recommendation 2. - Appropriate action should be taken to review the Sales Ledger – "Unpaid Debtor Accounts by date" following up to ensure recovery of the few long-standing debts and clear the few receipts not matched to invoices

Proposed Actions

8. Recommendation 1. - The RFO and the Internal Controls Councillor (ICC) will initial the month end bank statements to evidence that these have been reconciled to the cashbooks and used as source documentation. All actions from anomalous entries will be documented by the RFO for approval by the ICC in the of the monthly bank reconciliations councillor check document that is submitted quarterly to either the Executive committee or Full Council.
9. Recommendation 2. - A review of the unpaid debtor accounts and outstanding receipts will be conducted monthly by the RFO and the finance assistant from existing month end reports. This will be evidenced by the signing off of this report and identification of potential bad debts will be communicated to the executive committee as part of the quarterly financial reports.

Recommendation(s)

To note the contents of the internal audit report 2020/21 (interim)

To approve proposed actions as appropriate responses to the internal audit report's recommendations



Diss Town Council

Internal Audit Report 2021-22 (Interim)

Stuart J Pollard

Director
Auditing Solutions Ltd

Background and Scope

Statute requires all town and parish councils to arrange for an independent Internal Audit (IA) examination of their accounting records and systems of internal control and for the conclusions to be reported each year in the Annual Governance and Accountability Return (AGAR).

This report sets out the work undertaken in relation to the 2021-22 financial year, during our interim review of the Council's records for the year, which took place on 8th November 2021. We thank the RFO specifically and other staff for assisting the process, providing all necessary documentation to facilitate commencement of our review for the year.

Internal Audit Approach

In undertaking our review, we have again had regard to the materiality of transactions and their susceptibility to potential mis-recording or misrepresentation in the year-end Statement of Accounts / AGAR. Our programme of cover is designed to afford assurance that the Council's financial systems remain robust and operate in a manner to ensure effective probity of transactions and to afford a reasonable probability of identifying any material errors or possible abuse of the Council's own and the national statutory regulatory framework. The programme is also designed to facilitate our completion of the 'Internal Audit Report' in the Council's AGAR, which requires independent assurance over a series of internal control objectives.

Overall Conclusions

We are pleased to advise that, based on the work undertaken to date, adequate and effective internal control arrangements continue to operate with only two residual issues identified requiring attention and appropriate action. Detail of those issues is set out in the following report with any resultant recommendations further summarised in the appended Action Plan: we ask that the report be presented to members and a formal response be provided in advance of our final visit / review to those recommendations indicating the actions taken and / or in hand at that time.

We also wish to thank the RFO and her staff for the quality of accounting records being maintained.

Detailed Report

Maintenance of Accounting Records & Bank Reconciliations

Our objective here is to ensure that the accounting records are being maintained accurately and currently and that no anomalous entries appear in cashbooks or financial ledgers. We note that the Council continues to maintain its accounting records using the RBS Rialtas Omega software with five bank accounts in place at Barclays, together with a Barclays credit card.

We have to date:

- Checked and agreed the opening trial balance with the closing Statement of Accounts and certified 2020-21 AGAR detail;
- Ensured that a full and effective cost centre and nominal account coding structure is in place;
- Ensured that the accounts remain 'in balance' at the present date (i.e., 31st October 2021);
- Checked and agreed detail of transactions in cashbooks 1, 2 & 6 for April and October 2021 to bank statement detail and for the full year to 31st October 2021 on all other cashbooks due to their low volume with no issues arising; and
- Checked that bank reconciliations are prepared routinely each month using the Omega software facility, verifying those on each account, including the Credit card as of 30th April and 31st October 2021.

Conclusions and recommendations

We are also pleased to note that, as required by the adopted Financial Regulations (Para 2.2 refers), bank reconciliations on each account are subjected to periodic independent member scrutiny and sign-off. As indicated in our 2020-21 final report, whilst not wishing to make the task too cumbersome, we again suggest that the reviewing members should also initial and date the underlying bank statements and individual cashbook detail as evidence that the bank reconciliation values have been examined and agreed to the bank reconciliation detail. Any queries arising should also be formally documented.

We shall undertake further work in this area at our final visit, including verifying the accuracy of year-end bank reconciliations and the accurate disclosure of the combined cash and bank balances in the AGAR at Section 2, Box 8.

R1. Ideally, the member reviewing bank reconciliations should also be provided 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.

Review of Corporate Governance

Our objective here is to ensure that the Council has robust corporate governance documentation and processes in place and that, as far as we may reasonably be expected to ascertain as we do not attend Council or Committee meetings, all meetings are conducted in accordance with the adopted Standing Orders (SOs) and no actions of a potentially unlawful nature have been or are being considered for implementation.

We have commenced our review of the Council and standing committee minutes excepting those pertaining to Planning issues for the financial year to date examining those published on the Council's website to ensure that no issues exist or may be being considered by the Council that may have an adverse effect, through litigation or other causes, on the Council's future financial stability.

We note that SOs were last reviewed by Council at their meeting on 16th October 2019; also noting that they are due for further review by the Executive Committee in September 2022. The Financial Regulations (FRs) were last reviewed by Council at their meeting in March 2020: we are pleased to note that both the SOs and FRs are in line with the latest NALC model documents with a financial limit of £25,000 recorded for formal tender action.

We note that the external auditors completed their review of the 2020-21 AGAR issuing an unqualified opinion.

Conclusions

We are pleased to record that no issues have been identified in this area adversely affecting the Council's financial stability in the short, medium or longer term or that give cause for concern that the Council may either be considering, or have taken, decisions that might result in ultra vires expenditure being incurred. We shall continue to monitor the Council's approach to governance at future visits.

Review of Expenditure

Our aim here is to ensure that: -

- Council resources are released in accordance with the Council's approved procedures and budgets;
- Payments are supported by appropriate documentation, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available;
- Members have met their fiduciary duties approving release of each payment in accordance with extant legislation;
- An appropriate order has been placed in each case where one would be anticipated;
- All discounts have been taken;
- The correct expense codes have been applied to invoices when processed; and
- VAT has been appropriately identified and coded to the control account for periodic recovery and that submissions have been returned to HMRC in a timely manner.

Last year we examined the formal procedure document detailing the actions to be taken in raising orders, receiving, checking resultant invoices and the approval / release of payments, which we did and still do consider very sound and well documented.

We have, as previously, selected a sample of payments for review for compliance with the above criteria identifying 29 individual payments in the year to 31st October 2021 for review: our test sample includes all those in excess of £1,000 plus every 40th transaction recorded in the cashbooks in the year to that date and totals £82,180 equating to 42% by value of non-pay related payments processed.

We are also pleased to note that VAT reclaims continue to be prepared quarterly and have ensured the accurate recovery of the final 2020-21 and first two quarters reclaims for 2021-22 from HMRC by reference to the relevant Omega control account.

Conclusions

We are pleased to report that no concerns have been identified in this area of our review process: we will select a further sample of payments over the remainder of the year for examination at our final review, also agreeing the value of subsequent quarterly VAT reclaims to the Omega control account detail.

Assessment and Management of Risk

Our aim here is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and health and safety nature, whilst also ensuring that appropriate arrangements exist to monitor and manage those risks identified and to minimise the opportunity for their coming to fruition.

We noted in our final 2020-21 report that the Council had reviewed and re-adopted the Risk Assessment document at the full Council meeting on 17th March 2021, reviewing the resultant document ourselves and considering that it remained appropriate for the Council's present requirements. We remind members and officers of the requirement for risk assessments to be subjected to at least once annual review and re-adoption (The Governance and Accountability Manual – The Practitioner's Guide refers).

We have examined the Council's insurance policy with Zurich running to 31st March 2022, to ensure that appropriate cover is in place, noting that Public and Employer's Liability cover both stand at £10 million, together with Fidelity Guarantee cover at £500,000, Hirer's Liability at £2 million and Business Interruption – Loss of Revenue cover at £97,636 all of which we consider appropriate for the Council's present requirements.

We also noted in last year's report that all Council owned playgrounds continued to be inspected regularly with the appropriate paperwork being retained by the Maintenance Manager. We have rechecked the position as it stands for 2021-22 with no issues arising.

Conclusions

We are pleased to report that no issues have been identified in this area of our review process warranting formal comment or recommendation. We take this opportunity to remind the Clerk and Council that the Governance and Accountability Manual requires all councils to undertake a formal review and adopt their risk registers at least once annually. We will continue to monitor the Council's approach to risk management at future visits / reviews.

Budgetary Control and Reserves

Our objective here is to ensure that the Council has a robust procedure in place for identifying and approving its future budgetary requirements and the value of precept to be drawn down from the District Council: also, that an effective reporting and monitoring process is in place. Additionally, we aim to ensure that the Council retains appropriate funds in general and earmarked reserves to finance its ongoing spending plans, whilst retaining appropriate sums to cover any unplanned expenditure that might arise.

This review visit occurred in advance of members' formal and final deliberations on the budgetary and precept requirements for 2022-23: we shall consequently review the outcome of those deliberations at our final visit / review.

We note that members continue to be provided with regular management accounting information based on reports generated by the Omega accounting system: we have reviewed the latest report (as of 31st October 2021) with no unanticipated or other significant variances identified warranting further comment or explanation.

Conclusions

We are pleased to record that no issues have been identified in this area warranting formal comment or recommendation at the present time. We will, at our final review, examine the outcome of members' deliberations on the 2022-23 budget and precept, also re-examining the final budget outturn seeking appropriate explanations for any further significant variations that may arise also considering the ongoing appropriateness of the Council's reserves to meet revenue spending and development aspirations.

Review of Income

In this review area, we aim to ensure that income due to the Council is identified, invoiced (where applicable) and recovered at the appropriate rate and within a reasonable time scale; also, that it is banked promptly in accordance with the Council's FRs. The Council receives income from a variety of sources in addition to the annual Precept, including recoverable VAT, burial and associated fees, allotment rents, hall hire, markets, and bank interest.

We are pleased to note that variable fees continue to be considered annually and, where deemed appropriate increased accordingly, also noting the grant of a six-month 20% discount of hire fees effective from 1st April 2021 in view of the Covid situation.

As part of this interim review, we have checked detail of a sample of 14 interments ensuring that all Burial Register entries from June to date are supported by appropriately completed undertakers' applications and legally required burial / cremation certificates and that the correct fee has been invoiced and payment been received accordingly in a timely manner with, understandably, a few invoices raised in October remaining unpaid at the month-end. We have also examined a sample of 10 stonemasons' applications ensuring that the appropriate fees have been charged and are being recovered in a timely manner.

We have also reviewed the control records over market rents following re-opening of the market following easing of the Covid restrictions in the summer of 2021 and consider the controls in place appropriate.

We have also reviewed detail of the Sales Ledger "Unpaid Debtors Report" as of 31st October 2021, noting three unpaid debts raised prior to 31st March 2021. We note that one invoice for Norfolk CC dated August 2020 has been actively pursued and, we understand, is due for settlement imminently. There are also six unmatched payments recorded, one debt recorded for which a credit note is also recorded. Appropriate action should be taken to review these and other long-standing unpaid invoices to ensure recovery and to resolve the unmatched payments, etc.

Finally, in this area, we have examined the detailed income transaction reports in Omega for the year to 31st October 2021 to check that, as far as we are reasonably able (as many entries refer

purely to “Sales Ledger” detail) income due has been received and coded to the appropriate nominal income code.

Conclusions and recommendation

We are pleased to report that no significant issues have been identified in this area of our review process currently other than in relation to the few long-standing unpaid accounts, together with the “unmatched” (to invoices) receipts.

We will undertake further work at our final review examining income from other sources such as allotment rents and hall / sports field bookings.

R2. Appropriate action should be taken to review the Sales Ledger – “Unpaid Debtor Accounts by date” following up to ensure recovery of the few long-standing debts and clear the few receipts not matched to invoices.

Petty Cash Account

The Council does not operate a petty cash account.

Review of Staff Salaries

In examining the Council’s payroll function, we aim to confirm that extant legislation is being appropriately observed as regards adherence to the requirements of HMRC with regard to the deduction and payment over of income tax and NI contributions, together with meeting the requirements of the local government pension scheme.

Consequently, we have: -

- As part of our 2021-22 review, examined the Council’s payroll preparation procedures using the Sage payroll software, which we considered sound;
- Checked to ensure that the Council has reviewed and approved appropriate pay scales for staff;
- Checked and agreed the computation of staff gross pay for September 2021 to the RFO’s schedule of all staff points on the national NJC scales and contracted weekly hours;
- Ensured that the appropriate tax and NI deductions have been applied for the same month by reference to the relevant HMRC deduction tables;
- Ensured that the appropriate percentage pension deductions for staff contributing to the Local Government Scheme are being applied; and
- Verified the accurate payment of net pay to employees in relation to the month’s payroll detail.

Conclusions

We are pleased to report that no issues have been identified in this area of our review process warranting formal comment or recommendation.

Investments and Loans

Our objectives here are to ensure that the Council is “investing” surplus funds, be they held temporarily or on a longer term basis in appropriate banking and investment accounts; that an appropriate investment policy is in place; that the Council is obtaining the best rate of return on any such investments made; that interest earned is brought to account correctly and appropriately in the accounting records and that any loan repayments due to or payable by the Council are transacted in accordance with appropriate loan agreements.

We are pleased to note that the Council has formally reviewed its Investment Policy re-adopting the document at its March 2020 meeting. The Council does not have any long-term investments holding a significant proportion of its funds in a Barclays ‘Base Rate Reward’ account which pays interest on a regular basis.

We are pleased to note that the Council has taken some action to diversify its cash at bank holdings with £85,000 now placed in a Nationwide account during the summer of 2021. As the Council will be aware, the Government Compensation Scheme only guarantees reimbursement of up to £85,000 for any banking institution should any bank “fail”. With funds totalling almost £1 million still on deposit with Barclays, the Council remains at a significant degree of risk should, albeit unlikely, Barclays “fail”. We note that the RFO has been endeavouring to find alternative banking institutions into which surplus funds could be deposited with little success at present. Consequently, whilst acknowledging the problems being faced in endeavouring to find an appropriate banking institution for further diversification of funds, we urge that further attempts be made to find alternative banking institutions for the deposit of a portion of the surplus funds.

Whilst we cannot act as financial advisors, several of our clients have placed funds with CCLA which has traditionally, also offered a better interest rate of return than most High St banks.

We have checked and agreed the first three instalment repayments of the Council’s two PWLB loans in the year as part of our aforementioned payment sample by reference to their third-party direct debit advice notes.

Conclusions

We note the RFO’s continuing efforts to find alternative banks for placement of surplus funds and urge that efforts continue: consequently, we do not consider it necessary to raise a formal recommendation at this stage given the current state of financial markets.

We shall undertake further work in this area at our final visit ensuring that the accurate disclosure of the year-end residual loan liability by reference to detail contained on the UK Debt Agency website.

Rec. No.	Recommendation	Response
Review of Accounting Arrangements and Bank Reconciliations		
R1	Ideally, the member reviewing bank reconciliations should also be provided 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.	
Review of Income		
R2	Appropriate action should be taken to review the Sales Ledger – “Unpaid Debtor Accounts by date” following up to ensure recovery of the few long-standing debts and clear the few receipts not matched to invoices.	

This policy will be reviewed at the Executive committee on 2nd March 2022, will be reviewed annually and next at the March 2023 (date tbc) meeting of the Executive committee.

UK 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 25th 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-authorised 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 (Appendix A).
46. This Policy is also supported by a GDPR awareness checklist (Appendix B) to help councillors comply with GDPR. Members will be asked to read and sign the checklist to demonstrate they understand their responsibilities as a Town councillor for protecting personal data. This checklist will be incorporated into the councillor induction pack.

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.

General Data Protection Awareness Checklist for councillors

Individual Diss Town councillors need to ensure that they protect an individual's personal data whether it is stored electronically or as a hard copy. This applies only to living individuals (not the deceased, companies, other authorities and charities).

Personal data includes:

- Names and addresses
- Telephone numbers
- Email addresses
- IP addresses

The following measures are recommended to help councillors comply with GDPR:

Action	Noted (please tick)
Each new councillor is set up with a separate diss.gov.uk email account for Town council correspondence separate from personal email	
Ensure that all devices (computers, laptops, phones) are password protected	
Do not forward on emails or email threads that may contain personal data	
Review any hardcopy information and if no longer relevant destroy using a suitable method (cross cut shredder or destruction service). Ensure Clerk is aware of actions before destruction.	
Where possible direct all correspondence to the Clerk who can obtain the necessary consent	
Where possible avoid holding an individual's information in a councillor's home or on a councillor's own PC. If a councillor has to hold any information containing personal data on behalf of the Town Council, it needs to be stored securely in a locked room or cabinet or if on a PC, in an encrypted folder or drive	
Make sure your antivirus software and operating system is up-to-date	
Make sure your computer's and router's firewall is turned on	
Ensure the Data Protection Officer of any breaches within 48 hours.	

I confirm that I have read the information above and understand my responsibility as a Town councillor for protecting personal data.

NAME:

Signed:

Date:

COMMUNICATIONS POLICY

Contents

1	Introduction	1
2	Aim	1
3	Scope	2
4	Legal Obligations	2
5	E-mails.....	3
6	Email Etiquette.....	4
7	Social Media	6
8	Personal Safety & Privacy.....	6
9	Communication with the Media	6
10	Council Press Releases	7
11	Councillor Press Releases	7
12	Guidance	8
13	Inappropriate Use	8
14	Monitoring.....	9

1 Introduction

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

2 Aim

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

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

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

3 Scope

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

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

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

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

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

3.5.1 www.diss.gov.uk – website.

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

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

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

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

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

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

4 Legal Obligations

4.1 The Freedom of Information Act 2000 and GDPR applies to public bodies. The FOI Act allows members of the public to request information from the Town Council which must be treated in accordance with GDPR.

4.2 Town Council information is held by Town Council administrators and some is held by Town Councillors, although the length of time that information is held by councillors will not be subject to the Town Council's retention and destruction policies.

4.3 Town Council information held by councillors is subject to the FOI Act and must be made available if requested in accordance with the FOI Act and GDPR.

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

5 E-mails

- 5.1 Personnel will be provided with a dedicated diss.gov.uk e-mail address upon their appointment to a position within the Council (including councillors). Access to e-mail accounts will be removed as soon as a relationship with the Council ceases.
- 5.2 These email addresses can be accessed by members of the public via the Town Council website.
- 5.3 Individuals are responsible for what they post or send. Personnel are personally responsible for any online activity conducted via e-mail addresses linked to the diss.gov.uk domain name.
- 5.4 Personnel are restricted to ensuring use of these accounts is for the proper performance of their Council related duties only. These accounts should be the only ones used by personnel in relation to their Council related duties.
- 5.5 Town Council email addresses should not be used by anyone other than the Town Councillor to whom the Town Council email address has been assigned.
- 5.6 Any official Town Council business held by councillors in their own private email accounts is still subject to the Freedom of Information Act and therefore the individual account can be searched for requested information. Deleting or concealing information with the intention of preventing its disclosure following receipt of an FOI request is a criminal offence under section 77 of the FOI Act and the person concealing the information is liable to prosecution.
- 5.7 The use of email to exchange correspondence requires the same professional standards as other forms of communication. You should not send or forward mail which is defamatory or offensive for whatever reason.
- 5.8 The Council will audit and monitor use of the systems to ensure proper and effective business use. Privacy should not be expected in the use of Council email facilities. All email is stored and the Council may inspect an email (including personal emails) at any time.
- 5.9 No account details may be changed without first informing the Town Clerk.
- 5.10 Councillors and staff are not permitted to debate matters of council business by e-mail. The correct procedure is for the debate to take place at a public meeting.

- 5.11 Junk mail is a hazard of internet life and efforts should be made to isolate it at source, if not it should be deleted immediately, and no attachments should be opened. It is important to keep virus protection up to date.
- 5.12 In order to protect from viruses, email attachments which might contain macros (word processor and spreadsheet files) or applications, should not be opened if they are from a sender whom you do not recognise, simply delete.
- 5.13 Be aware that agreements made by email have the same status as letters or formal contracts. The Clerk has the sole authority to purchase or acquire goods or services on behalf of the Council via email.
- 5.14 Email inboxes must be checked regularly to ascertain all correspondence within that system.
- 5.15 Arrangements must be made to ensure that inboxes are checked during times of absence due to holiday or sickness.
- 5.16 It is recommended that e-mails are retained for no more than twenty-four months before they are deleted. Those containing important material should be saved to a separate folder.

6 Email Etiquette

- 6.1 Email is not always the best way to communicate information as email messages can often be misunderstood and the volume of email messages people receive can be prohibitive to receiving a meaningful reply as a result of email overload.
- 6.2 The Clerk and Councillors have the responsibility of deciding whether email is the most appropriate form of communication and should consider the following factors before sending an email:
 - 6.2.1 The Subject - some subjects are too sensitive to be sent via email, e.g. employee information. Careful consideration needs to be given as it is the responsibility of the sender to decide whether or not email is the most appropriate vehicle for communication in these circumstances.
 - 6.2.2 Speed of Transmission - where information is needed to be communicated urgently and the recipient is expecting it then this is fine, however, if an urgent message needs to be sent and the recipient(s) is/are not expecting anything, then it is probably better to use the phone.
 - 6.2.3 Speed of Response - there is no guarantee that an email will be read as soon as it is sent; if the email requires immediate action, then this is probably not the best way to communicate. A read receipt may be used to help people who need a quick response, to note that the mail has been read. Instant replies should not be expected; reasons for urgency should be stated.
 - 6.2.4 Number of Recipients - do not necessarily use reply all as not everyone in the previous communication necessarily needs to receive the email.
- 6.3 When writing an email, it is important to compose the message with the same care and clarity applied to drafting letters and memos, particularly as emails form part of the corporate record under the Data Protection and Freedom of Information Acts.
- 6.4 Information and documents sent to your @diss.gov.uk inbox if distributed further must

be sent from the same email address.

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

Cllr Eric Taylor (Town Mayor)
Diss Town Council
www.diss.gov.uk

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

- 6.6 Always ensure that your Recipient List is appropriate to avoid causing a nuisance to other colleagues.
- 6.7 Email to multiple addresses outside Diss Town Council should be sent as blind copy, (bcc). Messages sent to groups of people must be relevant to all concerned.
- 6.8 Always complete the Subject Line with a clear description of what the email is about as recipients cannot always distinguish between what they need to look at immediately and what can wait. For example, Full Council minutes March 2022 for approval.
- 6.9 Ensure language is simple, unambiguous and to the point.
- 6.10 Avoid using abbreviations and emoticons. Be aware that other colleagues may not know the meaning of informal expressions, such as FWIW (for what it's worth).
- 6.11 Be polite. Terseness can be misinterpreted. Please and thank you go a long way.
- 6.12 Keep the tone of your comments respectful and informative, never condescending or "loud." Use sentence case format, not capital letters, or write in red to emphasis points.
- 6.13 Avoid personal attacks, online fights and hostile communications.
- 6.14 Be patient. Not everyone can respond immediately or necessarily have the confidence to communicate using email.
- 6.15 Never reply in anger. Take a break or sleep on it before responding.
- 6.16 Don't conduct an argument on email - it is unprofessional.
- 6.17 Never 'flame' anyone. A flame is an electronic verbal attack. If a flame is received, then please do not respond in anger as this may be regretted later. Users should not engage in exchanging flames and create a 'flame- war'.
- 6.18 Spell and grammar check everything. Correct any errors promptly.

- 6.19 Always, always read email before sending it and consider the resultant reaction. Ensuring clarity in the message is time well spent.
- 6.20 Be mindful of the information you post on sites and make sure personal opinions are not published as being that of the Council, bring the Council into disrepute or are contrary to the Council's Code of Conduct and other policies.
- 6.21 Respect the privacy of other councillors and residents. Do not disclose confidential matters or criticise Council policies or personnel.
- 6.22 Residents and councillors should note that not all communications require a response.
- 6.23 There will not always be immediate responses to communications as they may be discussed at a meeting so that a response can be agreed by the Town Council. When this is necessary the item will be placed on the next available agenda. Any response will then be included in the minutes of the meeting.
- 6.24 Personnel are expected to refrain from creating unnecessary email congestion by sending messages of a trivial nature.
- 6.25 Users are required to use Out of Office replies within the email system to inform senders of email of absence and expected return to work date and including an alternative contact is helpful.

7 Social Media

- 7.1 The Town Clerk is the designated 'Council' owner of social media channels agreed by the Council and will be an administrator / moderator on all accounts.
- 7.2 Other personnel officially appointed by the Council may assist the Town Clerk to disseminate information. However, all must ensure they follow this policy.
- 7.3 No account details may be changed without first informing the Town Clerk.
- 7.4 Individual councillors are at liberty to set up their own social media accounts but they should ensure they comply with this policy and ensure that a 'personal view' disclaimer is used.
- 7.5 All social media sites used should be checked and updated on a regular basis to ensure that the security settings are in place.
- 7.6 The nominated moderator or moderators shall remove any negative posts which may contain personal and inflammatory remarks, libellous or defamatory information without further comment or notification. Such posts will also be reported to the Hosts (i.e. Facebook / Twitter).

8 Personal Safety & Privacy

- 8.1 Personnel should be aware that the information they post on their personal social media profile can make them identifiable to service users, as well as people they know in a private capacity.
- 8.2 Online sites such as Facebook are in the public domain, and personal profile details can be seen by anyone, even if users have their privacy settings on the highest level.

Also if a user's profile is linked to other sites, any changes to their profile will updated there too.

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

9 Communication with the Media

- 9.1 The Town Clerk or Officers authorised by the Town Clerk, Council Leader, Town Mayor and Chairmen of committees are authorised to respond to approaches from the media provided that the statements reflect the Council's opinion and that they are matters pertaining to their remit within the committee terms of reference and roles and responsibilities documents. If an enquiry is received regarding a matter outside of the role's remit, please direct the enquirer to the appropriate member or Officer. This will help to ensure that the principles in the Government's Code of Recommended Practice on Local Authority Publicity are adhered to.
- 9.2 Town Council staff who are directly approached by the media should not attempt to answer questions themselves and should refer the enquiry to the Town Clerk.
- 9.3 The Council should not pass comments on leaks, anonymous allegations or allegations about individual staff and members.
- 9.4 The phrase "no comment" should not be used as a response to a media enquiry. The Council is open and accountable and should always explain if there is a reason why it cannot answer a specific enquiry.

10 Council Press Releases

- 10.1 The purpose of a press release is to make the media aware of a potential story, to provide important public information or to explain the Council's position on a particular issue. It is the responsibility of all Officers and members to look for opportunities where the issuing of a press release may be beneficial.
- 10.2 Any Officer or Member may draft a press release however they must be approved by the Town Clerk in order to ensure that the principles outlined in the Code are adhered to, that there is consistency of style across the Council and that the use of the press release can be monitored.
- 10.3 Official Council releases will follow a corporate style appropriate for the media being targeted and a central record will be maintained.
- 10.4 All releases will accurately reflect the corporate view of the Council, contain relevant facts and may include an approved quotation from an appropriate councillor.
- 10.5 Releases will not promote the views of specific political groups, publicise the activities of individual councillors, identify a member's political party or persuade the general public to hold a particular view.
- 10.6 All official Council releases will be placed on the Council's website.

11 Councillor Press Releases

- 11.1 Councillor press releases are personal and are written and issued by the councillor responsible.

- 11.2 This type of release may or may not be political and should not include the name of any Officer, use the Council logo or the Council telephone number as a point of contact.
- 11.3 Members may not hold themselves out to be acting on behalf of the Town Council and must not communicate as councillor in any other matter than in their official capacity.
- 11.4 Councillors are not permitted to use the title “councillor” in their private capacity.
- 11.5 It would be beneficial for copies of intended releases to be provided to the Clerk. Councillors seeking advice can contact the Clerk.

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

12 Inappropriate Use

- 12.1 Users must not use online platforms to abuse or inflame others or to harass or threaten anyone. Responding to abuse, harassment or threatening will not be accepted as an excuse for inappropriate language and/or behaviour.
- 12.2 Recipients of abusive or threatening content related to the business of the Council must immediately inform the Clerk, Council Leader or Mayor.
- 12.3 Users must not send or post content containing obscene, abusive or profane language.
- 12.4 Users must not forward emails or attachments without being assured that the information can be passed on.
- 12.5 Users must not publicise the content of email that contain confidential information.
- 12.6 Users must not send emails to Town Council staff, fellow councillors or members of the public that are condescending in nature.
- 12.7 Users must not send, access, display, download, copy or circulate information containing stories, jokes or anecdotes that contain:
 - 12.7.1 pornography or sexually orientated images;
 - 12.7.2 gambling;
 - 12.7.3 gaming (playing computer games);
 - 12.7.4 promotion of unlawful discrimination of any kind;
 - 12.7.5 promotion of racial or religious hatred;
 - 12.7.6 threats including the promotion of violence;
 - 12.7.7 fraudulent or illegal material promotion of illegal and/or unlawful acts;
 - 12.7.8 information considered to be offensive, inappropriate or disrespectful to others;
 - 12.7.9 unauthorised and copyrighted material including music.
- 12.8 Diss Town Council will report to the police all known incidents in which users intentionally send or receive content containing the following:
 - 12.8.1 images of child pornography or child abuse (i.e. images where children are or appear to be under the age of 16 and are involved in sexual activities or posed

- to be sexually provocative);
 - 12.8.2 adult material/pornography that breaches the Obscene Publications Acts (1959 & 1964);
 - 12.8.3 criminally racist material.
- 12.9 The above examples are not a definitive list of the misuse of social media but are examples to illustrate what misuse may look like.
- 12.10 Councillors or residents who have any concerns regarding content in e-mails or placed on social media sites should report them to the Town Clerk.
- 12.11 If inappropriate material is accessed accidentally, users must report this immediately to the Clerk. It can then be taken into account as part of the Council's monitoring procedure.
- 12.12 Councillors must avoid posting views in advance of a decision to be debated by the Council or a committee meeting, that may constitute predetermination or bias. The Localism Act 2011 states that councillors must not have "had or appeared to have had a closed mind (to any extent) when making the decision"., (*See Localism Act section 25*).

13 Monitoring

- 13.1 Misuse of such sites in a manner that is contrary to this and other policies could result in action being taken.
- 13.2 Serious breaches of this policy by a Council employee will amount to gross misconduct and may result in dismissal.
- 13.3 Breaches of this policy by councillors may result in a Code of Conduct complaint being submitted against them.
- 13.4 Serious breaches of this policy by councillors, members of the public or members of any other organisation or company may result in legal or police action.

Review Date: Mar 2022

Extreme Weather Policy

1. Introduction

~~1.1~~ ~~1.4~~ Under the Health & Safety at Work Act 2005, The Council has a responsibility to ensure safe access for workers and visitors to premises owned by the Town Council. In the event of extreme weather conditions, risk assessments must be in place to determine the areas of priority for the Council's maintenance team in providing this safe access.

- 1.2 Extreme weather is defined as weather conditions which:
- a) have unusual consequences which affect working conditions
 - b) prevent staff getting to work
 - c) cause significant problems for staff getting to and from work

This can include heat, snow, ice, fog, floods or high winds which render travel extremely hazardous. Extremely hazardous is defined as conditions in which the Police and/or appropriate motoring organisations advise the public not to make unnecessary journeys or not to travel at all unless necessary.

1.32 This Policy is to ensure the proper management of staff and resources in the event of extreme weather conditions, ~~including severe winter weather, storms, prolonged and extreme heatwave and flooding.~~

2. Implementation

2.1 To ensure that the council is able to respond to changes in adverse weather, The Town Clerk must ensure that they regularly check their emails for updates from the Emergency Planning Officer to ensure the flow of communication to their staff.

2.2 There are three types of warning

- a) YELLOW – These are issued when it is likely that the weather will cause some low level impacts, including disruption to travel in a few places.
- b) AMBER – Meaning there is an increased likelihood of impact from severe weather, with possibility of travel details and or road and rail closures, power cuts and potential risk to life and property.
- c) RED – Dangerous weather is expected. It is very likely that there will be a risk to life, with substantial disruption to travel, possibly widespread damage to property and infrastructure.

2.3 In order to implement aspects of this policy, it is intended to work in partnership with other authorities including Norfolk County Council and South Norfolk Councils to ensure priority areas within the town are maintained.

3. Extreme Winter Weather

Formatted: Font: 11 pt

Formatted: Font: (Default) Arial

Formatted: Font: (Default) Arial

Formatted: List Paragraph, Indent: Left: 0 cm, First line: 0 cm

Formatted: Numbered + Level: 1 + Numbering Style: a, b, c, ... + Start at: 1 + Alignment: Left + Aligned at: 1.27 cm + Indent at: 2.54 cm

Formatted: List Paragraph, Indent: Left: 1.25 cm, First line: 0 cm

Formatted: Font: (Default) Arial, Bold

Formatted: Normal, Indent: Left: 4.44 cm, No bullets or numbering

In instances of extreme winter weather, the maintenance manager must ensure:

- a) sufficient stocks of sand are available and easily accessible at Council owned Site, if sites owned by South Norfolk ensure that they are aware if their sand needs replenishing.
- b) policies for other authorities are known where the Council team may provide some clearance on their behalf for example town centre pavements (Norfolk County Council), bus station and selected car parks, specifically by the Health Centre (South Norfolk Council).

4. Severe Storms

4.1 Carry out a regular assessment of the trees throughout the weather event on Council owned land including the Park, The Lowes, Rectory Meadow, the Cemetery, DYCC and any other trees which the Maintenance Manager considers to be of significance. The maintenance Manager should c~~o~~ncontact the Council's nominated tree surgeon if any trees are damaged or blown down.

4.2 Should a severe storm occur while the Christmas Lights are insitu, after the storm has passed the lights must ~~they will~~ be inspected for any damage or health and safety issues, and any issues reported to the Council's lighting contractor.

5. Prolonged & Extreme Heatwave

The significant risks identified from prolonged & extreme heatwave are heat stroke (see clause 7.1 below); burns from contact with extremely hot items such as play equipment; and maintaining floral bedding schemes. Monitoring, assessment and appropriate measures based on the assessment should be carried out throughout the conditions.

Commented [ET1]: Wrong clause number should be 7.1?

6. Flooding

~~a) The only area identified as being at significant risk of flood, which is under the responsibility of the Town Council is the Lowes & Mere. In the event these areas should flood, then it is to be closed to public access until the water has cleared and the path and bridge have been deemed safe to use.~~

~~b) In the event of significant flooding affecting the town, then the Emergency Plan~~Norfolk Emergency Response and Recovery Strategy will be implemented. In this instance, ~~town and parish Councils are identified as information dissemination points in the case of an emergency~~the Town Clerk will co-ordinate with the District Council Emergency Officer a suitable response to the incident.

Formatted: Indent: Left: 2.54 cm, No bullets or numbering

7. Action Plan

7.1 All members of Council staff working in an outdoor environment should make themselves aware of the weather forecast for the days which they are scheduled to work in order to ensure they are properly attired and prepared for the conditions of the day. Extreme weather forecasts may entail a change in attendance times to deal with emergency situations.

7.3.2 The Chain of Command within the team of Council staff is set out below. Should guidance be required on implementing the policy, whoever is on duty should contact the first person within the chain and if unavailable, to work their way down the list. All members of the maintenance team should carry copies of this policy in their vehicles for reference should it need to be implemented.

Chain of Command

1.	Town Clerk	Miss Sarah Richards	07375 559571
2.	Deputy Town Clerk	Miss Sonya French	07841 038295
3.	Maintenance Manager	Mr R Ludkin	07436 798234

3.3 **7** In the event of extreme weather conditions, the following procedure should be adhered to:

Formatted: No bullets or numbering

- a) Assess the conditions – depending on the day of the week and the number of staff available, it may be more appropriate to do nothing. Use Chain of Command above for guidance if necessary.
- b) Decide on staffing requirements based on the conditions/day of the week etc and if necessary, use the Chain of Command above to arrange for additional staff or to seek guidance.
- c) Prioritise areas for clearance (of snow or other debris – following a storm for example) based on the table attached to this policy.
- d) Reassess conditions throughout the day and carry out further work as required (such as additional salting if conditions change).
- e) Only clear those areas for which there is sufficient salt supply to distribute over them, which should be done immediately after clearing and repeated throughout the day if conditions require it.

8. Travelling to work in extreme weather conditions

~~4.1~~ **8.1** In the event of extreme weather conditions, e.g. heavy snow or flooding, employees are expected to make every reasonable attempt to arrive at work at the employee's scheduled start time, unless this would present any risk to the employee.

Formatted: Normal, Indent: Left: 1.9 cm, No bullets or numbering

Formatted: Font: (Default) Arial

~~4.2~~ **8.2** If the employee decides that weather conditions are sufficiently severe to prevent them from travelling to and arriving safely at work, the employee may choose to either take the day as annual leave or as authorised unpaid leave ~~of absence~~.

Formatted: Normal, Indent: Left: 1.9 cm, No bullets or numbering

Formatted: Font: (Default) Arial

~~4.3~~ **8.3** In either case, the employee must telephone their Line Manager before their scheduled start time and inform them of the option the employee wishes to take.

Formatted: Indent: Left: 2.54 cm, No bullets or numbering

~~4.4~~ **8.4** If the employee decides to travel to work and then subsequently find that the weather conditions prevent the employee from completing their journey, the employee must telephone their line manager as soon as possible and inform them of the exact circumstances. In this case, the ~~Clerk~~council, at ~~their~~its discretion having considered the circumstances, will decide whether the employee will receive full pay.

Formatted: Indent: Left: 2.54 cm, No bullets or numbering

8.5 In any event, if the employee's absence from work, or lateness in arriving at work, is considered reasonable due to extreme weather conditions, the

employee's absence or lateness will not be subject to the Council's disciplinary procedure, provided the employee has notified the manager as set out above.

4.5 9. Actions

9.1 The Town Clerk or Maintenance Manager will identify and undertake the following actions, including out of office hours:

- Will assess the risk regarding severe weather and the impact this will have by obtaining information from the Emergency Officer at South Norfolk Council.
- High winds – check for high winds above a scale 9 are defined as high winds.
- Flooding – flood warnings will be monitored.
- Snow and ice – weather warnings will be monitored during storms.
- The Town Clerk will update Councillors and staff of the current situation regarding any severe weather.
- If staff cannot travel to work, then Councillors will make themselves available to assist with continuity of services.
- The Council will endeavour to keep the website continually updated.

9.2 The Maintenance Team will be alerted to undertake the following activities depending on the weather conditions and the associated risks:

a. High Winds – The periods of high wind, the following sites will be visually inspected for damage

- Council Offices Car Park
- Sports Ground
- Diss Park
- The Entry
- Rectory Meadow
- The Walkway trees next to the Mere
- Diss Cemetery
- Corn Hall (Completed by Corn Hall Trust)
- St Marys Churchyard
- Madgetts Walk

Formatted: Indent: Left: 3.17 cm, No bullets or numbering

Formatted: Indent: Left: 0.25 cm, Hanging: 1 cm, No bullets or numbering

Formatted: Font: (Default) Arial

Formatted: Font: (Default) Arial

Formatted: Font: (Default) Arial

Formatted: Font: (Default) Arial

Formatted: Bulleted + Level: 1 + Aligned at: 1.9 cm + Indent at: 2.54 cm

Formatted: Font: (Default) Arial

Formatted: Font: (Default) Arial

Formatted: Font: (Default) Arial

Formatted: Bulleted + Level: 1 + Aligned at: 1.9 cm + Indent at: 2.54 cm

Formatted: Font: (Default) Arial

Formatted: Bulleted + Level: 1 + Aligned at: 1.9 cm + Indent at: 2.54 cm

Formatted: Bulleted + Level: 1 + Aligned at: 1.9 cm + Indent at: 2.54 cm

Formatted: Font: (Default) Arial

Formatted: Bulleted + Level: 1 + Aligned at: 1.9 cm + Indent at: 2.54 cm

Formatted: Font: (Default) Arial

Formatted: Font: (Default) Arial

Formatted: Font: (Default) Arial

Formatted: Font: (Default) Arial

Formatted: Bulleted + Level: 1 + Aligned at: 1.9 cm + Indent at: 2.54 cm

Formatted: Bulleted + Level: 1 + Aligned at: 1.9 cm + Indent at: 2.54 cm

Formatted: Font: (Default) Arial

Formatted: Border: : (Single solid line, Auto, 0.5 pt Line width)

Formatted: Font: (Default) Arial, Border: : (Single solid line, Auto, 0.5 pt Line width)

Formatted: Indent: Left: 1.91 cm, No bullets or numbering

Review Date: Mar 2022

- ☐ b. Flooding – during and following periods of flooding, the areas around the Mere will be checked and cleared as necessary. At times of high water at the Mere a pump should be installed to remove excess water.
- ☐ c. Heavy snow and ice – gritting will take place by South Norfolk Council. Council Maintenance Team to check council owned areas and lay grit if required. The stock of grit held by the Council should be checked regularly during the winter months.
- ☐ d. Heat Waves – work patterns and tasks may be altered to avoid outside work during heat waves. This is for staff safety, as well as to avoid damage to plants through watering in daytime. The Council will comply with any water restrictions. Ensure staff drink plenty of water, wear hat, appropriate clothing, sunblock and where possible work during cooler hours of the day.
- ☐ Monitor. Notices advising of potential for burns; in extreme cases, rope off equipment
- ☐ e. In extreme weather conditions where transport is difficult or dangerous it may not be possible to treat/inspect Council owned land as staff may have difficulty in reaching locations.
- ☐ f. Staff will endeavour to pass on reports about severe weather problems outside of the scope of this policy to the appropriate body, e.g. Town Clerk or Maintenance Manager.

Formatted: Font: (Default) Arial

Formatted: Font: (Default) Arial, Border: : (Single solid line, Auto, 0.5 pt Line width)

Formatted: Indent: Left: 1.91 cm, No bullets or numbering

Formatted: Font: (Default) Arial

Formatted: Font: (Default) Arial, Border: : (Single solid line, Auto, 0.5 pt Line width)

Formatted: Indent: Left: 1.91 cm, No bullets or numbering

Formatted: Font: (Default) Arial

Formatted: Border: : (Single solid line, Auto, 0.5 pt Line width)

Formatted: Indent: Left: 1.91 cm, No bullets or numbering

Formatted: Font: (Default) Arial, Border: : (Single solid line, Auto, 0.5 pt Line width)

Formatted: Font: (Default) Arial

Formatted: Font: (Default) Arial, Border: : (Single solid line, Auto, 0.5 pt Line width)

Formatted: Indent: Left: 1.91 cm, No bullets or numbering

Formatted: Font: (Default) Arial

Appendix – Priority Areas in Extreme Weather

Area	Priority	Saturday
Council Offices and Car Park at rear	High	Y
Market Place	High	N
Sports Ground Pavilion	High	N
St Mary's Churchyard	High	Y
Draper's Row/Buttermarket	High	Y
The Entry (at JCN with Ree Mead path specifically)	High	Y
Rectory Meadow Path	High	Y
Pavements:		

Formatted: List Paragraph, Right: -0.58 cm, Numbered + Level: 1 + Numbering Style: a, b, c, ... + Start at: 1 + Alignment: Left + Aligned at: 1.27 cm + Indent at: 1.91 cm

Formatted: Font: (Default) Arial, 11 pt, Not Italic

Formatted: Normal

Formatted: Default Paragraph Font, Font: 11 pt, Not Italic

Formatted Table

Formatted: Left

Formatted: Left

Formatted: Left

Formatted: Left

Formatted: Left

Formatted: Left

Formatted: Left

Formatted: Left

Review Date: Mar 2022

St Nicholas Street	High	Y
Market Hill	High	Y
Mere Street	High	Y
Church Street	High	Y
Chapel Street	High	Y
Park Toilets (access to)	High	Y
DYCC	High	N
Diss Cemetery	Med	N
Corn Hall	Med	Y (if events booked)
The Lowes	Low	N
Mere's Mouth	Low	N
Madgett's Walk	Low	N
Park	Low	N

Formatted: Left

Formatted: Left

Formatted: Left

Formatted: Left

Formatted: Left

Formatted: Left

Formatted: Left

Formatted: Left

Formatted: Font: (Default) Arial, Not Italic

The priority areas for storm debris clearing and monitoring trees are the Park, Lowes, Rectory Meadow and Cemetery.

Priority Areas for heatwave

Area	Action	Priority	Saturday	Sunday/BH
Staff wellbeing	Ensure staff drink plenty of water, wear hat, appropriate clothing, sunblock and where possible work during cooler hours of the day	High	Y	Y

Review Date: Mar 2022

Park—play equipment	Monitor. Notices advising of potential for burns; in extreme cases, rope-off equipment	Med	Y	Y
Floral bedding scheme	Water thoroughly on a daily basis in the cooler hours of the day	Med	Y	Y

Priority Areas for flooding conditions

Area	Action	Priority	Saturday	Sunday/BH
The Lowes/Mere	Monitor forecast for flood warnings in the area. In periods of very high rainfall, monitor water levels in the River Waveney. If flooding highly likely or has happened, take appropriate action to close the footpath and bridge to public access.	High	Y	Y
Other areas of town	Provide assistance where practical/feasible to other agencies involved in providing emergency response.	Med	Y	Y

Formatted: Font: (Default) Arial

Review Date: Mar 2022

STAFF TRAINING POLICY

1. Introduction

1.1 This document sets out:

- a) The Council's commitment to training
- b) The identification of training needs
- c) Financial assistance
- d) Study leave
- e) Short courses/workshops
- f) Evaluation of training

1.2 The objectives of this strategy are to:

- a) Require staff to undertake appropriate training
- b) Allocate training in a fair manner
- c) Ensure that all training is evaluated to assess its value

2. Commitment to Training

2.1 The Council is committed to the ongoing training and development of all employees to enable them to make the most effective contribution to the Council's objectives in providing the highest quality representation and services for the people of the town. Training can be defined as 'a planned process to develop the abilities of the individual, contribute to their continuing professional development and to satisfy current and future needs of the organisation'. The Council recognises that its most important resource (apart from its elected members) are its officers and staff and is committed to encouraging individuals to enhance their knowledge and qualifications through further training. Some training is necessary to ensure compliance with legal and statutory requirements.

2.2 The Council expects senior officers to undertake a programme of continuing professional development (CPD) in line with the requirements of their professional bodies (such as the Institute of Local Council Management).

2.3 Providing training yields a number of benefits:

- a) It improves the quality of the services and facilities that the Council provides
- ~~b) It enables the Council to achieve its corporate objectives~~
- ~~b)~~ It improves the skill base of the employees, producing confident, highly qualified and motivated staff working as part of an effective and efficient team; and
- ~~c)~~ It demonstrates that employees are valued.

2.4 The process of development is as follows:

- a) Training needs should be identified by considering overall objectives of the Council as well as individual requirements.
- b) Planning and organising training to meet those specific needs
- c) Designing and delivering the training (where appropriate)
- d) Evaluating the effectiveness of training.

3. The Identification of Training Needs

- 3.1 Employees will be asked to identify their development needs with advice from their Line Manager during their ~~performance management review, annual appraisal~~. Staff training needs may also be identified ~~during interview or~~ through discussion with their Line Manager.
- 3.2 Other circumstances may present the need for training:
- a) Legislative requirements i.e. Health and Safety, first aid etc
 - b) Changes to operational systems
 - c) New qualifications become available
 - d) Accidents
 - e) Professional error
 - f) New equipment
 - g) New working methods and practices, complaints to the Council
 - h) ~~Devolved services/D~~elivery of new services
- 3.3 Employees who wish to be considered for a training course should discuss this in the first instance with their Line Manager. The Line Manager will consider, together with colleagues and budget available & with Council if required, to determine whether the training is relevant to the authority's needs and/or service delivery, the training costs represent value for money, and if there is sufficient funding available.

4. Financial Considerations

- 4.1 Each request will be considered on an individual basis on the benefits to the individual and the Council & within the available budget.
- 4.2 Other considerations include:
- a) The implications of employee release for training course attendance on the operational capacity of the Council
 - b) The most economic and effective means of training (value for money)
 - c) The provision and availability of the training budget and other demands on it.
- 4.3 For approved courses, employees can expect the Council to fund the following:
- a) The course and registration fee
 - b) The examination fees (if any)
 - c) Associated membership fees (if any)
 - d) One payment to re-take a failed examination or assignment
 - e) Travel costs
 - f) Accommodation costs (only if absolutely necessary and only by prior agreement).
- 4.4 Staff attending training courses must inform their Line Manager immediately of any absence, giving reasons.
- 4.5 Failure to sit an examination (where there is one) may result in the Council withdrawing future course funding and/or requesting the employee reimburse the Council. Each case will be considered on an individual basis.

- 4.6 The Council operates a Return of Service agreement. Any employee receiving training at the Council's expense, which costs £100 or more (or several courses which together cost more than £100) must be aware that should they leave the employment of the Council within one year of completion of the qualification, they may be required to repay all costs associated with the undertaking of such training.
- 4.7 In the case of further education, such as the Certificate in Higher Education or Degree course, employees may be required to repay all costs associated with the study if they leave within two years following the completion of the course.
- 4.8 Decisions will be made on a case by case basis by the Executive Committee.

5. Study Leave

- 5.1 Employees who are given approval to undertake external qualifications are granted the following:
- a) Study time to attend day-release courses
 - b) Time to sit examinations
 - c) Study time ~~of one day per examination or assignment~~ (to be discussed and agreed with the Town Clerk and Executive Chair in advance. Line Manager in advance)

~~5.2 Provision of study time should be agreed with the Line Manager prior to the course being undertaken.~~

6. Short Courses/Conferences and Continuing Professional Development

- 6.1 Duration of travel and attendance on a full day or half day (short) course to attend training, will be on full pay or TOIL.
- 6.2 Staff attending workshops, residential or day conferences can expect the following to be paid by Council:
- a) The course or conference fee (with accommodation and meals if this forms part of the cost package)
 - b) Travelling expenses in accordance with Council policy
 - c) Subsistence in accordance with Council policy
 - d) Council may also pay an additional nights' accommodation where this will improve the ability of the attendee to gain the ~~the~~ most of the event where significant travel is required

7. Evaluation of Training

- 7.1 Records of all training undertaken by employees will be kept in the personnel files of each member of staff.
- 7.2 As part of the Council's continuing commitment to training and development, employees are asked to provide feedback on the value and effectiveness of the training they undertake highlighting in particular the key implications of new legislation, guidance and/or best practice for the ongoing efficiency and effectiveness of the authority.

Review Date: Mar 2022

Formatted: Justified, Indent: Left: 0 cm, Hanging: 1.27 cm

Whistleblowing Policy

1. Introduction

- 1.1 Staff or members* are often the first to realise there may be something seriously wrong within a Council. However, they may not express their concerns because they feel that speaking up would be disloyal to their colleagues or to the Council. They may also fear harassment or victimisation. In these circumstances, it may be easier to ignore the concern rather than report what may just be a suspicion of malpractice.
- 1.2 The Council is committed to the highest possible standards of openness, ~~integrity~~~~probity~~ and accountability. In line with that commitment, the Council encourages employees and others with serious concerns about any aspect of the Council's work to come forward and voice those concerns. It is recognised that certain cases will have to proceed on a confidential basis. This policy document makes it clear that staff can do so without fear of reprisals.

*Any reference to staff in this policy, also refers to elected members.

2. Aims and Scope

2.1 This policy aims to:

- provide avenues for staff to raise concerns and receive feedback on any action taken;
- allow staff to take the matter further if they are dissatisfied with the Council's response; and
- reassure staff that they will be protected from reprisals or victimisation for whistleblowing in good faith.

- 2.2 There are existing procedures in place to enable staff to lodge a grievance relating to their own employment. This policy is intended to cover concerns that fall outside the scope of other procedures.

That concern may be about something that:

- a) is unlawful; or
- b) is against the Council's Standing Orders or policies;
- c) falls below established standards or practice; or
- d) amounts to improper conduct.

3. Safeguards

3.1 Harassment or Victimisation

The Council recognises that the decision to report a concern can be a difficult one to make, not least because of the fear of reprisal from those responsible for the malpractice. The Council will not tolerate harassment or victimisation and will take action to protect staff when they raise a concern in good faith.

- 3.2 This does not mean that if a staff member is already the subject of disciplinary or redundancy procedures, that those procedures will be halted as a result of the whistleblowing.

3.3 Confidentiality

The Council will do its best to protect the identity of any staff member when they raise a concern and do not want their name to be disclosed. It must be appreciated that the investigation process may reveal the source of the information and a statement by the staff member concerned may be required as part of the evidence.

3.4 Anonymous Allegations

This policy encourages staff members to put their name to any allegation. Concerns expressed anonymously are much less powerful, but they will be considered at the discretion of the Council.

3.5 In exercising the discretion, the factors to be considered would include:

- a) the seriousness of the issues raised;
- b) the credibility of the concern; and
- c) the likelihood of confirming the allegation from attributable sources.

3.6 Untrue Allegations

If a staff member makes an allegation in good faith, but it is not confirmed by the investigation, no action will be taken against them. If, however, a staff member makes malicious or vexatious allegations, disciplinary action may be taken.

4. How to Raise a Concern

4.1 As a first step, the staff member should normally raise concerns with their immediate line manager. This depends, however, on the seriousness and sensitivity of the issues involved and who is thought to be involved in the malpractice. For example, if there is cause to believe that the Line Manager concerned is involved, the employee should approach the Town Clerk or the Deputy Town Clerk~~Responsible Finance Officer (RFO)~~, whichever is applicable. Where the matter concerns the Town Clerk, the matter can be referred to the Council Leader or Chair of Executive~~Mayor or Council Leader~~.

4.2 Concerns are better raised in writing. Staff members are invited to set out the background and history of the concern, giving names, dates and places where possible, and the reason why there is cause for concern about the situation. If staff members do not feel able to put their concerns in writing, they can telephone or meet the Town Clerk, Deputy Town Clerk, Council Leader or Chair of Executive~~RFO, Mayor or Council Leader~~.

4.3 The earlier staff members express the concern, the easier it is to act.

4.4 Although staff members are not expected to prove the truth of an allegation, they will need to demonstrate to the person contacted that there are sufficient grounds for the concern.

4.5 Advice and guidance on how matters of concern may be pursued can be obtained from the employee's Line Manager in the first instance, or where appropriate the Town Clerk or the Council Leader or Chair of Executive~~Town Mayor~~ (if the complaint relates to the Town Clerk).

4.6 Where necessary, the Town Clerk, Deputy Town Clerk~~RFO, Town Mayor~~, Council Leader or Chair of Executive (or if the complaint relates to any of the above) may seek assistance from:

- a) South Norfolk Council Monitoring Officer
- b) National Association of Local Councils
- c) Society of Local Council Clerks
- d) Norfolk Association of Local Councils

- 4.7 Staff members may invite their trade union or professional association to raise a matter on their behalf.
- 4.8 If staff members feel unable to raise the matter within the Council, please refer to clause 6.

5. How the Council Will Respond

- 5.1 The action taken by the Council will depend on the nature of the concern. The matters raised may:

- a) be investigated internally
- b) be referred to the Police
- c) be referred to the Internal or External Auditor
- d) form the subject of an independent inquiry
- e) result in disciplinary action
- f) result in legal action

- 5.2 In order to protect individuals and the Council, initial enquiries will be made to decide whether an investigation is appropriate and, if so, what form it should take. Concerns or allegations which fall within the scope of specific procedures (for example, child protection or discrimination issues) will normally be referred for consideration under those procedures.

- 5.3 Some concerns may be resolved by agreed action without the need for investigation.

- 5.4 Within ten working days of a concern being received, the Town Clerk/Council Leader~~Mayer~~ will write to the complainant:

- a) acknowledging that the concern has been received;
- b) indicating how they propose to deal with the matter;
- c) giving an estimate of how long it will take to provide a final response;
- d) advising whether any initial enquiries have been made; and
- e) advising whether further investigations will take place, and if not, why not.

- 5.5 The amount of contact between the staff members considering the issues and those raising the issue will depend on the nature of the matters raised, the potential difficulties involved, and the clarity of the information provided. If necessary, further information will be sought from the staff member(s) concerned.

- 5.6 When any meeting is arranged, the staff member can, if they so wish, be supported by a union or professional association representative or a friend who is not involved in the area of work to which the concern relates. It is prohibited to either openly or covertly record any discussions without the Councils express permission. Mobile phones or recording devices of any kind are not allowed into his meeting.

- 5.7 The Council will take steps to minimise any difficulties that the staff member may experience as a result of raising a concern. For instance, if they are required to give

evidence in criminal or disciplinary proceedings, the Council will provide advice about the procedure.

- 5.8 The Council accepts that staff members need to be assured that the matter has been properly addressed. Thus, subject to legal constraints, they will receive information about the outcome of any investigation.

6. How the Matter Can Be Taken Further

- 6.1 This policy is intended to provide staff members with an avenue to raise concerns and the Council hopes any matters raised may be successfully resolved using this procedure. If staff members are not satisfied with the response they receive, and if they feel it is right to take the matter outside Council, they can contact South Norfolk Council's Monitoring Officer.
- 6.2 If staff members do take the matter outside the Town Council, they need to ensure that they do not disclose confidential information or that disclosure would be privileged i.e. confidential between the Officer and their advisors. Further advice on what would be considered as confidential can be sought from the contact point.

APPROVED AT AN EXECUTIVE COMMITTEE MEETING ON 4TH MARCH 2020.

Disciplinary Policy

1. Purpose & Scope

- 1.1 The purpose of this policy is to ensure that the Council deals fairly and consistently with employee disciplinary and performance issues as well as complaints made about an employee and that employees are aware of the process for handling such matters.
- 1.2 This procedure does not apply during probationary periods.

2. General principles

- 2.1. In all cases the Council will initially deal with minor instances of misconduct and unsatisfactory levels of performance informally by way of counselling, guidance, instruction or informal cautioning. This will usually take the form of a confidential meeting with the employee's Line Manager and/or Clerk. In the case of the Clerk being the individual against whom there is a complaint or allegation, the matter will be dealt with by the Council Leader or Executive Chair. The outcome of the meeting will be confirmed in writing, and will detail the issue(s) discussed, what needs to be done and how and when it will be reviewed.
- 2.2. If a problem continues or the Council judge it to be sufficiently serious and before making any formal disciplinary decision, the following procedure will apply.
 - a) The complainant will be required to make a formal complaint which will be recorded in writing and signed by the complainant.
 - b) The Council will carry out a prompt investigation. Some investigations take longer than others depending on the case and how many people need to give information. In a simple case this might only take a day in a more complex case it can take several weeks. The Council will aim to complete an investigation within 2 weeks and if it is going to take longer will notify the employee. The investigation will be carried out by an officer or manager who's not involved in the case. The employee will be advised of the complaint in writing and the letter will set out the possible outcomes of the disciplinary hearing. The Council will provide copies of all written evidence including witness statements where appropriate.
 - c) If a disciplinary hearing is to be held the Council will write to the employee setting out the time, date and location of the disciplinary hearing, which the employee is obliged to attend. To give the employee reasonable time to prepare their case for the hearing the letter will allow at least 5 working days from the date of the letter. The Council will also provide copies of all written evidence including witness statements where appropriate. The letter. It will also confirm that employees have the right to be accompanied by a fellow employee or a trade union representative (in respect of the Clerk or Deputy Clerk) at the disciplinary hearing. At the Councils discretion the name of a witness giving a statement may be redacted If an employee does not understand the letter, the employee should ask their Line Manager to read through and explain the letter to them, for an explanation.

Commented [SF1]: Do we need to put timescales on this ?

- d) The Council will confirm with the employee whether any meeting they are asked to attend is investigatory or disciplinary. In serious cases, Managers other than the employee's Line Manager or Council Members should carry out the investigation and the disciplinary hearing.
- e) The Council will give employee(s), together with any permitted person that the employee may choose as a companion, five working days to prepare their response. A permitted person should be another member of staff, or a trade union representative.
- f) At the hearing, the Council will explain the case and evidence and will give the employee the opportunity to put their case in respect of the allegations made against them.

Formatted: Tab stops: 1.75 cm, Left

Formatted: Font: (Default) Arial

2.3. The Council will keep records of any action taken under these disciplinary procedures. Wherever possible, these records will be treated as confidential, but in any case, will not be kept for any longer than allowed under the General Data Protection Regulations.

2.4. The employee(s) will receive a written copy of the Council's decision from any hearing.

~~2.5.~~ The employee has the right to appeal against any formal action taken against them under the procedure. See Appeals below (clause 7).

Please note*** When attending a disciplinary or appeal hearing it is prohibited to openly or covertly record any discussions relating to disciplinary matters. Mobile phones or recording devices of any kind are not allowed in any disciplinary meeting without the Councils express permission

Formatted: Font: (Default) Arial

Formatted: Left, Indent: Left: 1.27 cm, Space After: 10 pt, Line spacing: Multiple 1.15 li, No bullets or numbering, Adjust space between Latin and Asian text, Adjust space between Asian text and numbers, Tab stops: Not at 1.75 cm

~~2.6.~~

Formatted: Indent: Left: 1.75 cm, No bullets or numbering

3. Examples of Misconduct & Gross Misconduct

3.1 The following are examples of **misconduct**, which would normally give rise to formal disciplinary action:

- a) Unauthorised absence from work
- b) Persistent short-term and/or frequent absences from work without a medical reason
- c) Lateness for work or poor timekeeping
- d) Minor breaches of Health & Safety, or any other Council rules or procedures
- e) Failure to perform their job to the standard expected, or in line with their job description or in a timely manner
- f) Disruptive behaviour
- g) Misuse of the Council's equipment (e.g. telephone, computers, email or the internet)
- h) Refusal to carry out reasonable requests
- i) Failure to follow an agreed Council procedure or policy
- j) Any action or behaviour which could be detrimental to the Council's reputation.

3.2 This list is *not* exhaustive, and any offence of a similar nature could result in disciplinary action being taken.

3.3 The following are examples of behaviour which fall within the definition of **gross misconduct**, which could lead to dismissal or summary dismissal (without notice):

- a) refusal to accept and act on reasonable requests from your Line Manager or other member of management
- b) serious negligence that could or does result in unacceptable loss, damage or injury
- c) fighting, assault, harassment or threatening or bullying behaviour
- d) theft, fraud, deliberate discriminating behaviour and language, accepting or offering a bribe, falsification of Council records or any dishonesty involving the Council, or its employees
- e) deliberate and/or serious breach of any Council policy
- f) deliberate or reckless damage to property belonging to the Council, its employees, customers or authorised visitors
- g) being unfit to work due to misuse of alcohol or illegal drugs
- h) unauthorised disclosure of confidential information
- i) any action likely to seriously endanger the health and safety of the employee or any other person
- j) any action or behaviour which could seriously damage the Council's reputation

3.4 The above list is *not* exhaustive. It illustrates the type of conduct that will normally merit dismissal for a first offence. Other types of offence may also be treated as gross misconduct, depending on the seriousness of the particular situation.

3.5 Following investigation and a disciplinary hearing, if the Council is satisfied that the employee has committed gross misconduct, the Council will be entitled to dismiss the employee without notice or payment in lieu of notice.

4. CONDUCT OF MEETINGS, INCLUDING APPEALS

4.1. Disciplinary hearing for misconduct will be held during working hours with the Line Manager and Clerk or Deputy Clerk at the place of employment. If an employee is invited to attend a disciplinary meeting, the employee must take all reasonable steps to attend. If, without good cause, an employee is persistently unable or unwilling to attend, the Council will hear the matter in the employee's absence and make a decision based on the evidence available.

4.2. Disciplinary hearings for gross misconduct, will be held during working hours at the place of employment by two members of the Executive Committee, together with -- a Senior Officer of the Council (this will normally be The Town Clerk if available). If an employee is invited to attend a disciplinary meeting, the employee must take all reasonable steps to attend. If, without good cause, an employee is persistently unable or unwilling to attend, the Council will hear the matter in the employee's absence and make a decision based on the evidence available.

4.3. At the meeting, the Senior Officer will explain the role of all those in attendance. The Senior Officer will then explain the case against the employee and go through the evidence that has been gathered. The employee will be given the opportunity to respond in full. This will include time to ask questions and present evidence. The employee must give the Council advance written notice if the employee intends to call any witnesses.

- 4.4. The Council may, at its discretion, adjourn a disciplinary meeting to further investigate any matters, which come to light during a disciplinary meeting.

4.5. Accompaniment in formal hearings

In any formal disciplinary hearings, including appeals, employees have a statutory right to be accompanied by a fellow worker or trade union official of their choice. As this is an internal process, there is no provision to have any external person present, e.g. partner, family member, solicitor etc. The employee's companion may address the hearing to put the employee's case, sum up or respond on the employee's behalf to any view expressed at the hearing. He or she may confer with the employee during the hearing but does not have the right to answer questions on the employee's behalf or address the hearing

4.6. Note taking

In order to respect employee confidentiality, the Senior Officer will act as the note taker. A hard copy of the notes will be agreed and signed by both parties. Should the complaint be against the Clerk then the Chair of Executive Committee would presume the role of the note taker.

5. WARNINGS & DISMISSAL

5.1. First written warning

- a) The Council may issue a first written warning if an employee's conduct or performance does not meet the Council's standards.
- b) A first written warning will normally be issued by the employee's immediate manager or a nominated deputy. Where, at the conclusion of the disciplinary hearing, the Council decide to issue such a warning, the employee will be informed of the following:
 - i. the nature of the misconduct or poor performance that has led to the warning
 - ii. the action or improvement (if any) which is required
 - iii. if appropriate, the timescale for taking any such action
 - iv. the consequences if the employee does not take the required action or fails to improve or if there is further misconduct
 - v. when the warning will cease to have effect, subject to satisfactory conduct or performance. This will normally be after 6 months, but a longer period may be stated in exceptional cases
 - vi. the right of appeal

5.2. Final written warning

- a) The Council may issue a final written warning if:
 - i. the required improvement is not achieved within the timescale stated in the first written warning
 - ii. further misconduct or poor performance occurs while a first warning is still in effect, whether or not involving a repetition of the conduct or poor performance which was the subject of a previous warning
 - iii. the seriousness of the misconduct or poor performance merits it, regardless of whether the Council have issued any previous warnings.

- b) A final written warning will normally be issued by the Clerk of the Council or a nominated deputy. Where, at the conclusion of the disciplinary meeting, the Council decide to issue a final written warning, the employee will be informed of the following:
- i. the nature of the misconduct or poor performance that has led to the final warning, including any prior warning(s) which have been taken into account
 - ii. the action or improvement (if any) which is required of the employee
 - iii. if appropriate, the timescale for implementing any such action
 - iv. the fact that this is a final warning and that the next stage of the procedure will be dismissal
 - v. when the warning will cease to have effect, subject to satisfactory conduct [or performance]. This will normally be after 12 months, but a longer period may be stated in exceptional cases
 - vi. the right of appeal.

5.3. Dismissal

- a) The Council may dismiss an employee for gross misconduct without notice if:
- i. The act of the gross misconduct is deemed to bring the integrity of the council into disrepute. (e.g. violence, theft, excessive harassment or any form of discrimination).
 - ii. the required improvement is not achieved within the timescale stated in the final written warning
 - iii. further misconduct or poor performance occurs while a final written warning is still in effect, whether or not involving a repetition of the conduct or poor performance which was the subject of a previous warning
- b) Unless the dismissal is for gross misconduct, the employee will be dismissed with notice.
- c) A decision to dismiss an employee will normally be taken by the Town Clerk or Chair of Executive Committee. This decision will only be taken, if following a formal disciplinary hearing, the allegations are upheld. If the decision to dismiss is upheld, then within 24 hours after the end of the disciplinary meeting, the Clerk or the Chair of the Executive Committee ~~or Deputy Town Clerk~~ will confirm in writing:
- i. the reason for the employee's dismissal
 - ii. where applicable, the length of notice the employee is being given
 - iii. the date on which the employee's employment will terminate
 - iv. inform the employee of their right to appeal

Commented [ET2]: I would recommend that we add Chair of Executive Committee to last sentence as the Clerk may not have been involved in the meeting or for that matter may be unavailable on this day.

6. SUSPENSION

- 6.1. Depending on the circumstances, it may be appropriate to suspend the employee from work on full pay in order that the investigation can take place. Suspension on full pay does not amount to a disciplinary sanction. Only the Town Clerk or Chair of the Executive Committee has the power to suspend an employee.

- 6.2. Whilst suspended pending disciplinary investigation, regular contact with a nominated person at the Council will be maintained, although access to premises, equipment or systems will be denied.

7. APPEALS

- 7.1. If the employee is dissatisfied with a disciplinary decision that has been taken, the employee can appeal against that decision. Appeals should be in writing, setting out the reasons for the appeal, and should be delivered to the Chair of Executive within five working days of the disciplinary decision.
- 7.2. The Council will then invite the employee to an appeal meeting which will normally take place within five working days of receipt of the employee's appeal. The Appeal will be heard by a separate panel of elected members (Staff Appeals Committee), who have not been involved in the original disciplinary hearing, and who will be expected to view the evidence with impartiality.
- 7.3. The appeal meeting may take place after the disciplinary decision has taken effect. If the employee is appealing against dismissal and the employee's appeal is upheld, the employee will normally be treated as having continued in employment pending the hearing of the appeal and will be reinstated with back pay. However, if the employee's appeal is not successful, the original date of the employee's dismissal will stand.
- 7.4. The employee has the right to be accompanied to an appeal by a fellow worker or a trade union representative.
- 7.5. The Appeal decision is final.

8. GRIEVANCES RAISED DURING A DISCIPLINARY PROCESS

- 8.1. If, during a disciplinary process, a grievance is raised that is related to the case, the Council will suspend the disciplinary procedure for a short period while the grievance is dealt with and resolved. Depending on the nature of the grievance, the Council may need to consider bringing in another manager to deal with the disciplinary process.

9. CRIMINAL CHARGES OR CONVICTIONS

- 9.1. If an employee is charged with or convicted of a criminal offence that does not directly impact on their employment, this will not automatically give rise to a disciplinary situation.
- 9.2. Consideration needs to be given to how a charge or conviction may affect an employee's ability to undertake his or her job duties, and their relationships with the Council, colleagues or customers. If deemed necessary, appropriate advice will be sought, and a review as to the appropriateness for the employee to remain in the council's employment will be made by the Executive Committee.

10. STATUS OF THIS POLICY

This policy does not give contractual rights to individual employees. The Council

reserves the right to alter any of its terms at any time although the Council will notify the employee in writing of any changes.

Review Date: March 2022

Elected Member Training Policy

1. The Council is committed to developing its elected members in order to assist the Council in achieving its objectives. ~~Councillor~~Member development and training is a joint commitment between the Town Clerk and ~~councillors~~members and by working in partnership, appropriate investment in relevant training and development will be identified and resourced.
2. It is essential that ~~councillors~~members are given equal opportunity to develop their knowledge and learn new skills to promote partnership working and community engagement in order to become effective councillors and lead a modern and progressive Town Council of the future. Member development should be recognised as an integral part of the Council's business.
3. The Council recognises:
 - a) ~~New councillors will need to know what the job entails and to build up their knowledge and skills and experienced councillors need to refresh their skills and knowledge to meet the ever changing needs and demands of the modern world, the need to provide appropriate training development and learning opportunities for all members identified through self assessment, the Council aims and objectives and changes in legislation;~~
 - b) that continued investment and commitment to training and development are essential to the Council if quality services are to be provided, maintained and continually improved;
 - c) ~~Any member wishing to attend any training courses or events should discuss the training with the Town Clerk, that it has a responsibility to provide equal access to training and development for all members in accordance with equal opportunities legislation and existing policies.~~
4. The Council will:
 - a) ~~All members will receive a Councillor induction pack within 1 month of taking their seat. All new members will be given the opportunity to attend a new councillor training course. identify resources to provide training and development to maximise the potential of its members~~
 - ~~b) Any member wishing to assess training needs for members, The Leader of the Council through discussions will assess the training needs of the Members and highlight through to the Town Clerk.~~
 - b) All Members will be kept informed of relevant training courses especially those offered by the Association of Local Councils and Society of Local Council Clerks, ~~encourage all members to actively participate to ensure an appropriate investment of the Council's resources in training and development.~~
 - c) ~~All new Councillors will be invited to meet with the Maintenance Manager and visit the Council's properties to further understand the Council's assets and liabilities.~~

Formatted: List Paragraph, Left, No bullets or numbering

Review Date: Mar~~Jun~~ 2022

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

Item 11

	A	B	C	D	E	F	G	H	I	J	K
No.	Priority Number	SMART Objectives	How will we achieve these objectives?	When will we achieve these objectives?	Who will achieve these objectives?	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
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	Oct-21	DepClerk / RFO	SB / KM	Staffing costs / member time	Ongoing due to staff shortages this has taken longer than expected.	N.B. £1,128 per year has been saved on changing photocopier licence which was 25% of budget. N.B.B The current IT service provider has		Work has been completed on commercial contracts and leases and will be brought to the Executive Committee in March 2022 for agreement. Leases and contracts with third parties are ongoing, all have been drafted but awaiting facilities committee in February 2022 to agree. Commercial contracts have been assessed and are being worked on by Executive Chair and Dep TC.
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.	Dec 21	DepClerk / RFO	SB / KM		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	Apr 22	DepClerk / RFO	SB / KM			SB/KM/DP would need		
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					New agreements with IT and photocopier providers. Councillor Gingell and Dep TC to look are negotiating new contracts currently.
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	This initial task to be completed by members only. It was acknowledged that the Council's		Cllrs Browne, Murphy & Clerk have met several times. Cllrs are working on completing a high level review of all council activities impacting on the Council's carbon footprint, broken down into buildings / travel / equipment / activities - what we own, where they are, when they are occupied, who use them, how we use them and who are the occupants. Once there is a clear understanding of where we are starting from, we will then analyse what that impact is for each. The Clerk has researched useful links & docs regarding other Council strategies for reducing carbon footprint & an impact tool for assessing Diss' carbon footprint. A report will be presented to the June meeting of this committee.
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 panning, 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		
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.		
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						See SPG hire fees report. SPG fees are being renegotiated by Dep TC and Councillor Gingell and they will update council in March 2022 at Executive committee.
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					Subject to CV restrictions	DYCC is being utilised as a vaccination centre on a Thursday until end Jan 2022. We are continuing to hire out the upstairs space and have several new hires
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		We have previously had detailed drawings put in place for changing the upstairs space to a more reusable and rentable space. Dep TC and MM would like some volunteer councillors to look over
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.	Oct-21	Clerk	SB / DC / SK		Report produced for presentation to Dec Executive committee regarding review	Members only to complete. The event could portray the historic story of the		This objective has been incorporated into the Queen's Platinum Jubilee celebration on 2nd June 2022 which includes

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

	A	B	C	D	E	F	G	H	I	J	K
No.	Priority Number	SMART Objectives	How will we achieve these objectives?	When will we achieve these objectives?	Who will achieve these objectives?	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
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.	May-21	Clerk	SB / DC / SK			Diss Business Forum (Cllr Poulter is rep), Heritage Triangle Traders, Mere St trader WhatsApp group.	Naturally constrained by lockdown constraints	music entertainment, food and drink, children's lantern parade, beacon lighting and firework display. Only 5 food stalls have been booked so far, may be hedging bets so will consider at back-up bring our own picnic option. Finalising acts and programme & consideration of publicity at next meeting 28/02. Head of Diss Infant/Junior school also attending ref lantern making workshop. Risk assessment now received from fireworks display contractor. Funding applications are being submitted to support the beacon surround costs, music / lighting act, lantern making workshops etc and we're working with the Corn Hall. Both Rotary Clubs have joined working group and providing their support. Clerk has just attended District Council organised workshop on Queen's Platinum Jubilee event planning so
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	May-21	Clerk	SB / DC / SK			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.	04/07/2024 March 2022	Clerk	SB / DC / SK		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.	01/12/2021 March 2022	Clerk	SB / DC / SK					
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	04/09/2022 2-5 June 2022	Clerk	SB / DC / SK					
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	04/10/2022 July 2022	Clerk	SB / DC / SK					
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)	Mar-22	Clerk / Admin			Report produced for presentation to Dec Executive committee (2022) regarding	The Diss Community Team is interested in relaunching the monthly Farmers market using		Clerk will work with DepTC to determine capacity of admin team to support this given resource constraints - will begin in January 2022. Due to extra work on Queens Jubilee and Carnival this project will have to go on hold until after July 2022. Work will commence after Carnival and Queens Jubilee have been completed.
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	Mar 22	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		
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			
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						



DEPUTY TOWN CLERK - JOB DESCRIPTION



Job Title	Deputy Town Clerk
Place of work	11-12 Market Hill, Diss, IP22 4JZ
Hours of work	30 hours (Part-Time)
Salary	SCP 25-33
Line manager	Town Clerk

Job Purpose

The Deputy Town Clerk is responsible for overseeing the day-to-day operations of the Town Council. Leading and managing the administrative team, managing council owned sites and facilities, overseeing the Council's help desk and Clerk to the Facilities and Executive committees, the postholder will also deputise for the Clerk when required.

Specific Responsibilities

1. Deputise for the Town Clerk and carry out the statutory and delegated functions of the Town Clerk in her absence.
2. Produce or assist with the production of all necessary policies and procedures including the Council's Standing Orders and to ensure all employees managed by the Deputy Town Clerk adhere to all policies and procedures.
3. Deliver the most effective service to the public, subject to resources available, to achieve the council's objectives.
4. Line manage the Cemetery Supervisor / Administrative Assistant and two Marketing Admin Assistants.
5. Supervise the work of the above staff, ensuring that the Council's responsibilities as an employer are met, including personnel activities associated with appointment, induction, performance management, conditions of service and training.
6. Interview all prospective employees line managed in this role alongside the Town Clerk.
7. Support the Town clerk in developing effective working partnerships with key stakeholders.

8. Prepare, in consultation with the committee Chairman and with the support of other Officers, the agendas and reports for Facilities and Executive committee meetings.
9. Attend meetings, prepare minutes for approval and execute matters relating to decisions reached by the Facilities and Executive committees.
10. ~~Deal with correspondence on behalf of the Council and bring appropriate items to the attention of the Clerk and the Council.~~
11. Oversee the development of the Council's website and social media channels and support the marketing team to ensure digital communications reflect the Council's vision and objectives.
12. Oversee the Council's Carnival event.
13. Oversee the Council's public enquiry service & respond to requests in a timely manner.
14. Oversee record management including Cemetery burials.
15.  Manage the contracts relating to projects assigned to the Deputy Town Clerk to ensure  the most advantageous purchasing terms for the Council.
16. Process payroll in the absence of the Responsible Finance Officer.
17. Acquire the necessary professional knowledge required for the efficient management of the affairs of the Council including professional body membership, training and conferences to keep up to date with changing legislation affecting local councils.
18. Undertake such other duties as may be required from time to time by the Town Clerk commensurate with the level of the post.

DEPUTY TOWN CLERK PERSON SPECIFICATION DISS TOWN COUNCIL

ESSENTIAL	DESIRABLE
<p>Qualifications & Training</p> <p>Must hold a Certificate in Local Council Administration (CiLCA) or prepared to work towards achieving one within the first 12 months of employment.</p> <p>Education to degree level or equivalent experience.</p>	<p>Qualifications relating to finance and budgeting.</p> <p>Any relevant legal qualifications.</p> <p>Qualifications related to buildings management.</p> <p>Training regarding Health & Safety, Fire Safety and Risk Assessment / Management.</p>
<p>Knowledge and Experience</p> <p>Experience of managing a varied workforce.</p> <p>Business administration experience, including project management, report writing and general administration.</p>	<p>Knowledge and understanding of the duties and responsibilities of a Town Clerk.</p> <p>Human resource management experience.</p> <p>Confidence in public speaking.</p> <p>Knowledge about Diss and the work of Diss Town Council.</p> <p>A proven track record of experience in Local Government.</p>
<p>Skills / Abilities</p> <p>Strong working knowledge of Microsoft Office - Word, Excel and Outlook.</p> <p>Excellent communication and customer service skills.</p> <p>A high level of organisational and time management skills including the ability to work to strict deadlines.</p> <p>Able to lead, direct and motivate a team, and secure good relationships with councillors and other stakeholders.</p> <p>Ability to work on own initiative.</p> <p>A high level of written, reporting and presentational skills.</p>	<p>Understanding of marketing and publicity.</p> <p>Digital communication skills including experience of website development and social media platforms.</p> <p>Experience of conducting public consultations.</p> <p>Policy analysis skills and the ability to address and resolve complex issues.</p> <p>Contract management knowledge.</p>
<p>Personal Characteristics</p> <p>The ability to work flexibly is essential as the work will not be '9-5' but will include evening and weekend working.</p>	<p>Able to gain and retain the confidence of councillors, local community representatives and outside organisations.</p>

Access to or use of own vehicle. Willingness to engage with the community and acquire knowledge of the local area.	
---	--



DISS SPORTS GROUND

Merryfields, Shelfanger Road, Diss, IP22 4XD

A facility owned and
operated by
Diss Town Council

THREE YEAR TERMS OF AGREEMENT

Sports Ground Pavilion

This document is a contract between Diss Town Council (hereinafter called DTC) and Merryfields Playschool (hereinafter called Merryfields) C/o Sharon Everett, Merryfields Playschool, The Sports Pavilion, Shelfanger Road, Diss, IP22 4XD , for the hire of the Pavilion at Diss Sports Ground, Shelfanger Road, Diss

Diss Town Council undertakes and agrees to:-

1. Confirm Merryfields tenure of the Sports Pavilion (Monday to Friday between the hours of 08:00 – 14:00) for a period of three years from 1st April 2022 to 30th March 2025.
2. The charges for the hire of the sports pavilion will be as set annually by Diss Town Council and confirmed to Merryfields prior to each season.
3. Give three months' notice to relinquish the use of the sports pavilion if Merryfields breaches any of the conditions or brings the Council into disrepute. Under either of these circumstances the Council will calculate and request any money owed for hiring and any damages incurred.
4. To give Merryfields first option on renewing the contract for hire of the sports pavilion, at the time of expiry of this contract, subject to Merryfields not having breached any of the conditions below and point 3 above.
5. This Contract is subject to the standard conditions of hire applicable to all users of the Sports Pavilion (copy attached).
6. DTC agrees to "Look after and maintain the area and to carry out any necessary repairs that are reported to the Council".

Merryfields Playschool undertakes and agrees to:-

7. Abide by the conditions of this agreement
8. Pay the hire charges as set annually by DTC and mentioned at 2 above. Should Merryfields default on this condition, DTC will endeavour to negotiate with them to settle the amount owed. However, should this be unsuccessful and payment is not received within two months, then the Council reserves the right to terminate the contract immediately and advertise the Sports Pavilion.
9. Give three months notice of intention to relinquish the sports pavilion for which this agreement relates. DTC reserves the right to advertise the sports pavilion from the day notice is received from Merryfields.
10. Provide evidence of valid public liability insurance with a minimum cover of £2,000,000, which will be inspected on the 1st August each year of this agreement.
11. Be responsible for opening and closing the building before and after playschool having been issued with a key to the Sports Ground gate and a key to the Sports Pavilion. Opening of the ground is permitted solely for the use of emergency vehicle access unless prior permission has been received from DTC, in writing.

12. Nominate one person to be the responsible key holder whose name, address and contact telephone number must be lodged with DTC immediately.
13. Notify DTC immediately of any change/s to the responsible key holder's name, address or contact telephone number.
14. Remove all playschool equipment at the end of each meeting.
15. Carry out an annual Risk Assessment of the equipment they use and the sports pavilion. The completed form, issued by DTC, to be returned to the Maintenance Manager by 1st August each year of the contract.
17. Carry out an inspection of the sports pavilion prior to use. It is a requirement that a written record of inspections carried out must be maintained and provided to Diss Town Council to inspect when requested.
18. In all matters relating to the sports pavilion, the decision of the Council is final.

Diss Town Council takes all reasonable steps to ensure the safe condition of equipment, buildings and plant but accepts no liability for injury or accidents sustained by anyone attending or using the Sports Pavilion for the purpose of attending Merryfields playschool.

Signed this Day of 2022

.....
Clerk to Diss Town Council

.....
Ms Sharon Everett
Merryfields Playschool



DISS SPORTS GROUND
Athletics Track and Pitches, Shelfanger Road, Diss

A facility owned and
 operated by
 Diss Town Council

THREE YEAR TERMS OF AGREEMENT

Athletics Track and Sports Ground Pavilion

This document is a contract between Diss Town Council (hereinafter called DTC) and Diss Athletics Club (hereinafter called The Club) C/o Mr Gordon Coe, 15 Deben Rise, Debenham, Stowmarket, Suffolk, IP14 6QQ, for the hire of Diss Athletics ground and Pavilion at Diss Sports Ground, Shelfanger Road, Diss

Diss Town Council undertakes and agrees to:-

1. Confirm the Club's tenure of the athletics ground for a period of three years from 1st April 2022 to 30th March 2025.
2. The charges for the hire of the athletics ground will be as set annually by Diss Town Council and confirmed to The Club prior to each season.
3. Give three months' notice to relinquish the use of the athletics ground and pavilion if The Club breaches any of the conditions or brings the Council into disrepute. Under either of these circumstances the Council will calculate and request any money owed for hiring and any damages incurred.
4. To give The Club first option on renewing the contract for hire of athletics ground and pavilion at Diss Sports Ground, at the time of expiry of this contract, subject to The Club not having breached any of the conditions below and point 3 above.
5. This Contract is subject to the standard conditions of hire applicable to all users of the Sports Ground (copy attached).
6. DTC agrees to look after and maintain the ground, and to carry out necessary repairs that are reported to the Council.

Diss Athletics Club undertakes and agrees to:-

7. Abide by the conditions of this agreement
8. Pay the hire charges as set annually by DTC and mentioned at 2 above. Should the Club default on this condition, DTC will endeavour to negotiate with them to settle the amount owed. However should this be unsuccessful and payment is not received within two months, then the Council reserves the right to terminate the contract immediately and advertise the athletics ground.
9. Give three months notice of intention to relinquish the athletics ground for which this agreement relates. DTC reserves the right to advertise the athletics ground from the day notice is received from The Club.
10. Provide evidence of valid public liability insurance with a minimum cover of £2,000,000, which will be inspected on the 1st April each year of this agreement.
11. Be responsible for opening and closing the building before and after athletics club meetings having been issued with a key to the Sports Ground gate and a key to the Sports Pavilion. Opening of the ground is permitted solely for the use of emergency vehicle access unless prior permission has been received from DTC, in writing.

12. Nominate one person to be the responsible key holder whose name, address and contact telephone number must be lodged with DTC immediately.
13. Notify DTC immediately of any change/s to the responsible key holder's name, address or contact telephone number.
14. Remove all athletics equipment at the end of each meeting.
15. Carry out an annual Risk Assessment of the equipment, athletics ground and pavilion. The completed form, issued by DTC, to be returned to the Maintenance Manager by 1st July each year of the contract.
17. Carry out an inspection of equipment and athletics ground prior to use. It is a requirement to have a written record of inspections carried out and maintained, and provided to Diss Town Council to inspect when requested.
18. In all matters relating to the athletics ground, the decision of the Council is final.

Diss Town Council takes all reasonable steps to ensure the safe condition of equipment, buildings and plant but accepts no liability for injury or accidents sustained by anyone attending or using the Sports Ground for the purpose of attending the athletics club training.

Signed this Day of 2022

.....
Clerk to Diss Town Council

.....
Mr Gordon Coe
On behalf of Diss Athletics Club

**DISS TOWN COUNCIL**

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

Report Number:
64 / 2122

Report to:	Executive Committee
Date of Meeting:	2 nd March 2022
Authorship:	Deputy Town Clerk
Subject:	Storage Hire Fees

Introduction

1. The DYCC has storage in the form of cupboards in the main hall which has been hired out to long term organisations renting the main hall or other areas of the DYCC to store their equipment.
2. As per the strategy action plan (action 5) to review rents at various locations owned by the council it was agreed that the storage rental costs needed to be reviewed at the DYCC as part of the process.
3. These have not been reviewed for several years, although there has been small increases to coincide with precept increases.

DYCC Current Rental Charges

4. DTC currently have three organisations that rent storage space at the DYCC, they are.
 - a. SNYSBY pay £48.00 per year inclusive of VAT.
 - b. Kuk Sool Won pay £10.00 per year inclusive of VAT.
 - c. Judo pay £10.00 per year inclusive of VAT.
5. This amount of rental income from the above organisations is clearly not suitable for the space and convenience of storing their equipment.
6. Councillor Gingell and the Deputy Town Clerk have reviewed the rents and have proposed the following guidance for rental of storage areas at the DYCC.

Future Rents for Storage

7. The increase in rental is to be administered in a gradual process over a period of three years, increasing the rent significantly this year and then by £20.00 in subsequent years.

Year	Part Cupboard	Cost p/w	Whole Cupboard	Cost p/w
April 2022	£60 inc VAT	£1.15	£120 inc VAT	£2.30
April 2023	£80 inc VAT	£1.53	£160 inc VAT	£3.06
April 2024	£100 inc VAT	£1.92	£200 inc VAT	£3.84

Recommendation(s)

To agree to the increases for rental of cupboard space at the DYCC as per the report.

Progress Report

Committee	Minute Reference	Subject	Action	Assigned to	Timescale	Comments or further action	Additional Information (DON'T INCLUDE THESE COLUMNS IN PROGRESS REPORT - NOTES ONLY)	Completion Date	Hyperlinks to External Documents
Executive	EX0318/08	TOWN MAYOR'S PROTOCOL	c) Prepare a Town Mayor's Protocol prior to the Annual Meeting of the Town Council	Clerk/SB	13.04.22	Proposed for review at the April Full Council meeting.			
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) Sickness / Occupational health issues h) Status of volunteers/self-employed contractors	Deputy Town Clerk	Every meeting	a) Nothing to report. b) Alan Daniels may be leaving imminantly from the Maintenance Team. c) All staff adhering to TOIL. d) Deputy Town Clerk/RFO/MM completed appraisals and these will be shared with the Chair of Executive. e) No requirement to implement HR issues f) Nothing to report. g) KJ been off with Covid. h) No volunteers at this present time.			
Executive	EX0219/07	GDPR	To schedule a meeting to review databases in light of the General Data Protection Regulation.	Clerk	31.03.22	Clerk will work with Cllr Taylor on information audit review once GDPR policy re-adopted.			
Executive	EX0920/20	STAFFING	To consider further training on diversity for all Council members and staff	Dep TC	01/01/22	Training still to be organised.			
Executive	EX0321/10	Strategy Plan	It was noted that the Executive committee actions scheduled for February are 80% completed and contributing members were thanked. Actions include assessing data from previous maintenance review relevant to capacity for reducing overall costs by undertaking maintenance tasks on behalf of others, identifying activity that has an impact on the Council's carbon footprint and identifying total capacity at the Sports Ground and Diss Youth & Community Centre relevant to increasing revenue.	DP	see target dates in strategic action plan	This piece of work is ongoing and is updated on the strategy action plan.			
Executive			c) To review vmit's IT provision in December 2022 to review contract and ensure compliance.	Dep TC	01/12/2022	Will be completed in December 2022			
Executive	EX0921/11	Job Descriptions	To bring back the Clerks' Job descriptions to the December Executive meeting with changes highlighted	Clerks	by 1.12.21	Town Clerks JD already completed Dep TC on agenda.			
Executive	EX1221/08	Policies	b) Cllr Taylor to work with the Deputy Town Clerk on a new Disciplinary Policy to bring back to the next Executive meeting in March 2022.	Dep TC and Cllr Taylor	by 01.03.22	On agenda.			
Executive	EX1221/09	Strategic Plan	Town Clerk/Councillors Browne and Murphy to work on action to reduce carbon footprint by 25%, reporting actions back to Executive Committee in March 2022.	Town Clerk, Cllrs Browne and Murphy	Mar-22	See Strategy Action Plan update.			
Executive	EX1221/09	Strategic Plan	To look at feasibility of changes at DYCC and bring back report to Exec committee in March 2022	Dep TC, Cllrs Poulter and Olander	02.03.22	This needs to be looked at due to Councillor Poulter leaving, would need another member Councillor to help with work.			
Executive	EX1221/12	Risk Register Review	To approve the changes and recommend the Risk Register Version 16 and the Income and Expenditure internal controls procedure to the Full Council as part of the internal controls review in March 2022.	RFO	Immediately	Completed			
Executive	EX1221/14	Sports Ground Hire Fees Review	1) To approve the implementation of a new charging structure for the Sports Ground starting 1st April 2022 summarised as follows: a) Charge £45.00 per session for hire of Pavillion. b) Charge £40.24 per session for hire of Athletics Ground. c) Charge £62.80 per session for adult football and £31.40 per session for junior football.	Councillor Poulter, Gingell and Deputy Town Clerk to start negotiations in 2022 and bring back to March 2022 meeting	Mar-22	This has been completed and councillor Gingell and Dep TC are still negotiating.			
			2) To write to Scole Lads, Diss Athletics Club and Merryfields Nursery informing them of the new charges during the new contracts procedure.			Completed.			
			3) To renegotiate the contract between Diss Town Council and Scole Lads for consideration by the Exec committee in March 2022.	Cllrs Gingell, Poulter and Dep Clerk		Ongoing			
			4) To draft contracts between Diss Town Council 1) Diss Athletics Club and 2) Merryfields Nursery for consideration by Exec Committee in March 2022.	Cllrs Gingell, Poulter and Dep Clerk		Completed on agenda.			
Executive	EX1221/16	Town Cleanliness	To appoint Councillor John Wooddissee of the Executive committee to work with the Action Group already set up to determine whether additional resources were required to provide an improved street cleaning service for Mere Street both in 2022-3 and future years.	Cllr Wooddissee	by 26.01.22	Cllr Wooddissee provided update to the Infrastructure committee last night and this will be recorded in the minutes.			