

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 and statement of balances, or record of receipts and payments and additional information, as the case may be, or management information prepared for the Council from time to time comply with the Accounts and Audit Regulations.

1.11 The accounting records determined by the RFO shall in particular contain:

- entries from day to day of all sums of money received and expended by the Council and the matters to which the income and expenditure or receipts and payments account relate;
- a record of the assets and liabilities of the Council; and
- wherever relevant, a record of the Council's income and expenditure in relation to claims made, or to be made, for any contribution, grant or subsidy.

1.12 The accounting control systems determined by the RFO shall include:

- procedures to ensure that the Financial Regulations of the Council are implemented as soon as reasonably practicable and as accurately and reasonably as possible;
- procedures to enable the prevention and detection of inaccuracies and fraud and the ability to reconstruct any lost records;
- identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions;
- procedures to ensure that uncollectable amounts, including any bad debts, are not submitted to the Council for approval to be written off except with the approval of the CEO and that the approvals are shown in the accounting records; and
- measures to ensure that risk is properly managed.

1.13 The Council is not empowered by these Regulations or otherwise to delegate certain specified decision. In particular any decision regarding:

- setting the final budget or the precept (Council Tax requirement);
- approving accounting statements;
- approving an annual governance statement;
- borrowing;
- writing off bad debts;
- declaring eligibility for the General Power of Competence; and
- addressing recommendations in any report from the internal or external auditors,

shall be a matter for the full Council only.

1.14 In addition the Council must:

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

1.15 In these financial regulations, references to the Accounts and Audit Regulations or 'the regulations' shall mean the Regulations issued under the provisions of section 27 of

the Audit Commission Act 1998, or any superseding legislation, and then in force unless otherwise specified.

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

2. ANNUAL ESTIMATES (BUDGET)

- 2.1 Each Committee (if any) shall formulate and submit proposals to the Council in respect of revenue and capital costs for the following financial year, not later than the end of October each year.
- 2.2 The RFO must each year, by no later than December, prepare detailed estimates of all receipts and payments including the use of reserves and all sources of funding for the following financial year in the form of a budget to be considered by the Policy & Resources Committee and the Council.
- 2.3 The Council shall consider annual budget proposals not later than the end of January.
- 2.4 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. The RFO shall issue the precept to the billing authority and shall supply each member with a copy of the approved annual budget.
- 2.5 The approved annual budget shall form the basis of financial control for the ensuing year.
- 2.6 The Council shall prepare and have regard to, a three year forecast of Revenue and Capital Receipts and Payments, which shall be prepared at the same time as the annual Budget or Estimates.

3. BUDGETARY CONTROL AND AUTHORITY TO SPEND

- 3.1 Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by:
 - the Council for all items over £5,000;
 - a duly delegated committee of the Council for items over £1,000, or
 - the CEO, in conjunction with the Chairman of the Council or Chairman of the appropriate committee, for any items below £1,000.
- Such authority is to be evidenced by a minute or by an authorisation slip duly signed by the CEO and where necessary also by the appropriate Chairman.
- Contracts may not be disaggregated to avoid controls imposed by these regulations.

- 3.2 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 committees. 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').
- 3.3 The RFO shall regularly provide the Council with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances. For this purpose 'material' shall be in excess of £100 or 15% of the budget.
- 3.4 The CEO may incur expenditure on behalf of the Council which in the CEO's judgement it is necessary to carry out. Such expenditure includes repair, replacement, or other work, which is of such extreme urgency that it must be done at once, whether or not there is any budgetary provision for the expenditure, subject to a limit of £1,000. The CEO shall report the action to the Chairman or Leader of the Council as soon as possible and to the Council as soon as practicable thereafter.
- 3.5 Unspent provisions in the revenue budget shall not be carried forward to a subsequent year unless approved by the Council.
- 3.6 The salary budgets are to be reviewed at least annually in December for the following financial year and such review shall be evidenced by a hard copy schedule signed by the CEO and the Personnel Committee chairman. The RFO will inform committees of any changes impacting on their budget requirement for the coming year in good time.
- 3.7 No expenditure shall be incurred in relation to any capital project and no contract entered into or tender accepted involving capital expenditure, unless the Council is satisfied that the necessary funds are available and the requisite borrowing approval has been obtained.
- 3.8 All capital works shall be administered in accordance with the Council's Standing Orders and Financial Regulations relating to contracts.
- 3.9 Changes in earmarked reserves shall be approved by Council as part of the budgetary control process.

4. ACCOUNTING AND AUDIT (INTERNAL AND EXTERNAL)

- 4.1 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.
- 4.2 On a regular basis, at least once in each quarter, and at each financial year end, a Member other than the Chairman shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the Policy & Resources Committee.

- 4.3 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.
- 4.4 The RFO shall be responsible for ensuring that there is an adequate and effective system of internal audit of the Council's 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.
- 4.5 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.
- 4.6 The internal auditor shall:
- be competent and independent of the financial operations of the Council;
 - report to Council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;
 - to demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and
 - have no involvement in the financial decision making, management or control of the Council.
- 4.7 Internal or external auditors may not under any circumstances:
- perform any operational duties for the Council;
 - initiate or approve accounting transactions; or
 - direct the activities of any Council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.
- 4.8 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.
- 4.9 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 the Audit Commission Act 1998, or any superseding legislation, and the Accounts and Audit Regulations.
- 4.10 The RFO shall, without delay, bring to the attention of all Councillors, any correspondence or report from internal or external auditors.

5. BANKING ARRANGEMENTS AND AUTHORISATION OF PAYMENTS

- 5.1 The Council's banking arrangements, including the bank mandate, shall be made by the RFO and approved by the Council; banking arrangements may not be delegated to a committee. They shall be regularly reviewed for safety and efficiency.

- 5.2 The RFO shall prepare a schedule of payments made since the previous meeting or required, forming part of the Agenda for the Meeting, and, together with the relevant invoices, be presented to the Council. If more appropriate, the details may be shown in the Minutes of the Meeting.
- 5.3 All Invoices for payment shall be examined, verified and certified by the RFO to confirm that the works, 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.
- 5.5 The CEO shall have delegated authority to authorise payments of items only in the following circumstances:
- a) If a payment is necessary to avoid a charge to interest under the Late Payment of Commercial Debts (Interest) Act 1998, where the CEO certify that there is no dispute or other reason to delay payment, provided that the payments are included on the schedule of payments submitted to the next meeting of the Council.
 - b) An expenditure item authorised under 5.6 below (continuing contracts and obligations) provided that the payments are included on the schedule of payments submitted to the next meeting of the Council.
 - c) Fund transfers within the Council's banking arrangements up to the sum of £10,000, provided that the payments are included on the schedule of payments submitted to the next meeting of the Council.
- 5.6 For each financial year the CEO shall draw up a list of due payments which arise on a regular basis as the result of a continuing contract, statutory duty, or obligation (such as but not exclusively) Salaries, PAYE and NI, Superannuation Fund and regular maintenance contracts and the like for which Council or a duly authorised committee may authorise payment for the year provided that the requirements of regulation 3.1 (Budgetary Controls) are adhered to, provided also that the payments are included on the schedule of payments submitted to the next meeting of the Council.
- 5.7 A record of regular payments made under 5.6 above shall be drawn up and be signed by two members on each and every occasion when payment is authorised – thus controlling the risk of duplicated payments being authorised and/or made.
- 5.8 In respect of grants the Council shall approve expenditure within any limits set by the Council and in accordance with any policy statement approved by Council. Any Revenue or Capital Grant in excess of £5,000 shall, before payment, be subject to ratification by resolution of the Council.
- 5.9 Members are subject to the Code of Conduct that has been adopted by the Council and shall comply with the Code and Standing orders when a decision to authorise or instruct payment is made in respect of a matter in which they have a disclosable pecuniary or other interest, unless a dispensation has been granted.
- 5.10 The Council will aim to rotate the duties of members in these Regulations so that onerous duties are shared out as evenly as possible over time.

5.11 Any changes in the recorded details of suppliers, such as bank account records, shall be approved in writing by a member.

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 Payments shall be made following authorisation, under Financial Regulation 5 above

6.3 All payments shall be effected by BACS or cheque or other instructions to the Council's bankers, or otherwise, in accordance with a resolution of Council or duly delegated committee.

6.4 Cheques or orders for payment drawn on the bank account shall be signed by two members of Council. A member who is a bank signatory, having a connection by virtue of family or business relationships with the beneficiary of a payment, should not, under normal circumstances, be a signatory to the payment in question.

6.5 To indicate agreement of the details shown on the cheque or an order for payment with the counterfoil and the invoice or similar documentation, the signatories shall each also initial the cheque counterfoil or the BACS listing sheet(s).

6.6 If thought appropriate by the Council, payment for utility supplies (energy, telephone and water), any National Non-Domestic Rates, Salaries, PAYE and NI and Superannuation Fund may be made by variable direct debit provided that the instructions are signed by two members and any payments are reported to Council as made.

6.7 If thought appropriate by the Council payment for certain items may be made by internet banking transfer provided evidence is retained showing which members approved the payment.

6.8 Where a computer requires use of a personal identification number (PIN) or other password(s), for access to the Council's records on that computer, a note shall be made of the PIN and passwords and shall be retained in a sealed envelope in the Council's safe. The envelope may not be opened other than in the presence of two Councilors. 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 authorisation of bank payments.

6.9 No employee or Councilor 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.

6.10 Daily back-up copies of the records on any computer shall be made and shall be stored safely away from the computer in question, and preferably off site.

6.11 The Council, and any members using computers for the Council's financial business, shall ensure that anti-virus, anti-spyware and firewall software with automatic updates, together with a high level of security, is used.

- 6.12 Where internet banking arrangements are made with any bank, the CEO/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 these accounts.
- 6.13 Access to any internet banking accounts will be directly to the access page (which may be saved under "favourites"), and not through a search engine or e-mail link. Remembered or saved passwords facilities must not be used on any computer used for Council banking work. Breach of this Regulation will be treated as a very serious matter under these Regulations.
- 6.14 Changes to account details for suppliers, which are used for internet banking may only be changed on written hardcopy notification by the supplier which should be signed by the RFO. A programme of regular checks of standing data with suppliers will be followed.
- 6.15 Any Debit Card issued for use will be specifically restricted to the CEO and will also be restricted to a single transaction value of £1,000 unless authorised by Council or the Policy & Resources Committee in writing before any order is placed.
- 6.16 A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the Council. Transactions and purchases made will be reported to the Council and authority for topping-up shall be at the discretion of the Council.
- 6.17 Any corporate credit card or trade card account opened by the Council will be specifically restricted to use by the CEO and shall be subject to automatic payment in full at each month-end. Personal credit or debit cards of members or staff shall not be used under any circumstances.
- 6.18 The RFO may provide petty cash to officers for the purpose of defraying operational and other expenses. Vouchers for payments made shall be forwarded to the RFO with a claim for reimbursement.
- a) The RFO shall maintain a petty cash float of £200 for the purpose of defraying operational and other expenses. Vouchers for payments made from petty cash shall be kept to substantiate the payment.
 - b) Income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.
 - c) Payments to maintain the petty cash float shall be shown separately on the schedule of payments presented to Council under 5.2 above.

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 National Insurance and PAYE currently operating, and salary rates shall be as agreed by Council, or duly delegated committee.

- 7.2 Payment of salaries and payment of deductions from salary such as may be required to be made for PAYE, National Insurance and pension contributions, or similar statutory or discretionary deductions must be made in accordance with the payroll records and on the appropriate dates stipulated in employment contracts, provided that each payment is reported to the next available Council meeting, as set out in these Regulations above.
- 7.3 No changes shall be made to any employee's pay, emoluments, or terms and conditions of employment without the prior consent of the Council.
- 7.4 Each and every payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a separate confidential record (Sage Payroll software). This confidential record is not open to inspection or review (under the Freedom of Information Act 2000 or otherwise) other than:
- a) by any Councilor who can demonstrate a need to know;
 - b) by the internal auditor;
 - c) by the external auditor; or
 - d) by any person authorised under the 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.
- 7.8 Before employing interim staff the Council must consider a full business case.

8. LOANS AND INVESTMENTS

- 8.1 All loans and investments 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. 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 All investments of money under the control of the Council shall be in the name of the Council.

- 8.5 All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.
- 8.6 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 65 (Authorisation of Payments) and Regulation 6 (Instructions for Payments).

9.0 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 and notified to the RFO. 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 of the CEO.
- 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, with 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 at least annually 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 Income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere within these Regulations.

10. ORDERS FOR WORK, GOODS AND SERVICES

- 10.1 An official order, email or letter shall be issued under the CEO's signature for all work, goods and services, unless a formal contract is to be prepared, or an official order would be inappropriate. Copies of orders shall be retained.
- 10.2 Order books (if used) shall be controlled by the 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 11.1 below.
- 10.4 A Member may not issue an official order or make any contract on behalf of the Council.
- 10.5 The RFO shall verify the lawful nature of any proposed purchase before the issue of any order, and in the case of new or infrequent purchases or payments, the RFO shall ensure that the statutory authority shall be reported to the meeting at which the order is approved so that the minutes can record the power being used.

11. CONTRACTS

- 11.1 Procedures as to contract 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 shall not apply to contracts which relate to items (i) to (vi) below:
 - (i) for the supply of gas, electricity, water, sewerage, telephone services and NNRD payments;
 - (ii) for specialist services such as are provided by solicitors, accountants, surveyors and planning consultants;
 - (iii) for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;
 - (iv) for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the Council;
 - (v) for additional audit work of the external auditor up to an estimated value of £500 (in excess of this sum the CEO shall act after consultation with the Chairman and Leader of the Council); and
 - (vi) for goods or materials proposed to be purchased which are proprietary articles and/or are only sold at a fixed price.
 - b) Where the Council intends to procure or award a public supply contract, public service contract or public works contract as defined by The Public Contracts Regulations 2015 ("the Regulations") which is valued at £25,000 or more, the Council shall comply with the relevant requirements of the Regulations.
 - c) The full requirements of The Regulations, as applicable, shall be followed in respect of the tendering and award of a public supply contract, public service contract or public works contract which exceed thresholds in The Regulations set by the Public Contracts Directive 2014/24EU (which may change from time to time).

- d) Where applications are made to waive Financial Regulations relating to contracts, to enable a price to be negotiated without competition, the reason shall be embodied in a recommendation to the Council.
- e) Such invitation to tender shall state the general nature of the intended contract, and the CEO 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 CEO. Each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract.
- f) All sealed tenders shall be opened at the same time on the prescribed date by the CEO in the presence of at least one Member of Council.
- g) Any invitation to tender issued under this regulation shall be subject to Standing Order 30 and shall refer to the terms of the Bribery Act 2010.
- h) When it is intended 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 CEO shall obtain three quotations (priced descriptions of the proposed supply); where the value is below £5,000 and above £1,000 the CEO shall obtain three estimates. Otherwise, Regulation 10.3 above shall apply.
- i) The Council shall not be obliged to accept the lowest or any tender, quote or estimate.
- j) Should it occur that the Council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the Council requires further pricing, provided that the specification does not change, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision making process was being undertaken.

12. PAYMENTS UNDER CONTRACT FOR BUILDING OR OTHER CONSTRUCTION WORKS (PUBLIC WORKS CONTRACTS)

- 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 withholdings 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 variations to, addition to or omission from a contract, must be approved by the Council and the CEO in writing to the Contractor, 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 or otherwise delivered and goods must be checked as to order and quantity 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 CEO 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 the 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 Chairman of the relevant Committee or the Leader of the Council together with any other consents required by law, save where the estimated value of any one item of tangible, moveable property, does not exceed £250.
- 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 Subject only to the limit set in Regulation 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.
- 14.5 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 must 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 Regulation 17), the RFO shall effect all insurances and negotiate all claims on the Council's insurers.

- 15.2 The CEO shall give prompt notification to the Council 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 report these to the Council at the next available meeting
- 15.5 All appropriate members and employees of the Council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined by the Council or duly delegated committee.

16. CHARITIES

- 16.3 Where the Council is sole trustee of a charitable body, the CEO/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 CEO/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 CEO/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 annually.
- 17.2 When considering any new activity, the CEO/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 from time to time. The CEO 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 the 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.

RECORD OF REVISIONS		
REVISION NO.	DATE APPROVED	REASON FOR REVISION
1.0	20 September 2007	Original document
1.1	17 July 2008	Addition of Section 18.0: Review of Effectiveness of Internal Audit
1.2	14 January 2010	Revised Petty Cash float from £100 to £200 (6.4(a))
1.3	19 May 2011	Revised Banking Arrangements and Cheques to include the Town CEO as a signatory (5.3)
1.4	07 November 2013	Recognition of change relating to the Audit Commission (4.5)
1.5	13 March 2014	Change to contract value (from £20,000 changed to £10,000) at which a minimum of three tenders are required (11.1(b) and 11.1(h))
2.0	July 2016	Complete revision in line with NALC's Model Financial Regulations

DRAFT



BURNTWOOD TOWN COUNCIL SAFEGUARDING POLICY (DRAFT)

1. POLICY STATEMENT

Everyone has a duty to safeguard children, young people and vulnerable adults. Burntwood Town Council is committed to ensuring that children and vulnerable adults are protected and kept safe from harm whilst they are engaged in any activity associated with the Town Council.

2. DEFINITIONS

Children and Young People

Anyone under the age of 18 years

Vulnerable Adult

Any over 18 who is:

- unable to care for themselves
- unable to protect themselves from significant harm or exploitation
- or may be in need of Community Care Services

Employees, Councillors and Volunteers

Anyone working for, or on behalf of Burntwood Town Council, whether paid or voluntary.

3. POLICY OBJECTIVES

- To ensure that where possible all facilities and activities offered by the Town Council are designed and maintained to limit risk to children and vulnerable adults.
- To promote the general welfare, health and development of children by being aware of child protection issues and to be able to respond where appropriate as a local government organisation.
- To develop procedures in recording and responding to accidents and complaints to alleged or suspected incidents of abuse and neglect.
- The Town Council does not directly provide care or supervision services to children and vulnerable adults; nevertheless it expects all children and vulnerable adults using its facilities to do so with the consent and the necessary supervision of a parent, carer or other responsible adult.

4. AIMS

The aim of this policy document is to guide Burntwood Town Council members should any child protection issue or any issues with vulnerable adults arise during their work.

5. RESPONSIBILITIES AND PROCEDURES

A Safeguarding Officer, *name??*, has been appointed from within the Town Council and his/her responsibilities will include:

- Ensuring that before any Town Council organised event with children or vulnerable persons, participants are appropriately briefed.
- Ensuring that Members are aware of the risk they may face in certain circumstances whilst carrying out their duties.
- Ensuring that whilst Town Council Members are unlikely to be involved with children during the performance of their duties they are mindful of the risk they face.
- Ensuring that before any volunteers or paid members of staff are recruited to work with children and vulnerable persons they are interviewed and two references taken up.
- Decisions on whether any person should be Disclosure & Barring (previously CRB) checked will be made by the Town Council or the Chairman and Leader of the Council after consultation with the Chief Executive Officer following a Risk Assessment.
- All new Councillors are to be provided with a copy of this Safeguarding Policy and are required to acknowledge they will abide by it.
- Councillors will adhere to the 'List of Recommended Behaviour', namely:
 - A minimum of two adults present when supervising children
 - Not to play physical contact games
 - Adults to wear appropriate clothing at all times
 - Ensure accidents are recorded in an accident book
 - Never do anything of a personal nature for a young person
- Keep records on an incident form (Appendix A) of any allegations a young person may make to any committee member or volunteer. Incident Forms should be presented to Full Council meetings for inspection when required or requested.
- If there is a child abuse incident it should be reported to the Safeguarding Officer who will be responsible for informing the appropriate authority of any suspected cases of abuse reported to them.
- Sharing information about child protection and good practice with partner organisations, councillors, employees, volunteers, parents and carers.

- In the event of a contractor, working directly for the Town Council, being deemed to be working in any area where children or vulnerable adults may be at risk, then that contractor will be asked to provide their Safeguarding Policy.

Any organisation which may make contact with children or vulnerable adults shall be required to show proof of its own appropriate Safeguarding Policy before being allowed to participate in the use of any Town Council owned facilities.

6. DECLARATION

Buntwood Town Council is fully committed to safeguarding the well-being of children and vulnerable adults by protecting them from physical, sexual, emotional harm and neglect.

All Buntwood Town Councillors should read the Safeguarding Policy and having read the Policy they should be proactive in providing a safe environment for children and vulnerable persons who are involved in Town Council activities.

This Policy will be reviewed by the Town Council in May annually.

SAFEGUARDING INCIDENT REPORTING FORM

Guidance Notes: in all cases of a safeguarding incident or concern, this form should be completed and submitted as soon as possible after the incident. At the time of the incident, a handwritten note may be made by the employee to include date, time, signature and printed name. But this information must be transferred onto this form and submitted, ideally within 24 hours of the incident.

Is this report for information only, or does it require action? Please tick	
Information only	Requires action

Person reporting the incident or concern	
Name	
Job Title (if internal)	
Address (if external)	
Contact number	
Relationship	
Method of referral (Phone/in person)	

Time and date of record being made	Time	

Is this person a (please tick)			
Child	Young Person	Vulnerable Adult	Other (please state)

Perceived gender	
Name of child/vulnerable adult if known	