

## Full Council Meeting of Witney Town Council



**Monday, 22nd June, 2026 at 7.00 pm**

**Or on arising of the Policy, Governance & Finance Committee**

To members of the Full Council Committee - A Bailey, J Doughty, O Collins, G Meadows, J Aitman, T Ashby, D Enright, R Smith, D Temple, A Mubin, R Crouch, G Doughty, D Edwards-Hughes, D Newcombe, J Robertshaw, S Simpson and J Treloar (and all other Town Councillors for information).

You are hereby summonsed to the above meeting to be held in the **Gallery Room, The Corn Exchange, Witney** for the transaction of the business stated in the agenda below.

### **Admission to Meetings**

All Council meetings are open to the public and press unless otherwise stated.

Numbers of the public will be limited, with priority given to those who have registered to speak on an item on the agenda. Any member of the public wishing to attend the meeting should contact the Committee Clerk [derek.mackenzie@witney-tc.gov.uk](mailto:derek.mackenzie@witney-tc.gov.uk) in advance.

### **Recording of Meetings**

Under the Openness of Local Government Bodies Regulations 2014 the council's public meetings may be recorded, which includes filming, audio-recording as well as photography.

As a matter of courtesy, if you intend to record any part of the proceedings, please let the Deputy Town Clerk or Committee Clerk know before the start of the meeting.

### **Agenda**

#### **1. Apologies for Absence**

To consider apologies and reasons for absence.

Committee members who are unable to attend the meeting should notify the Committee Clerk [derek.mackenzie@witney-tc.gov.uk](mailto:derek.mackenzie@witney-tc.gov.uk) **prior to the meeting**, stating the reason for absence.

**Standing Order 8(e)(v)** permits the appointment of substitute Councillors to a Committee whose role is to replace ordinary Councillors at a meeting of a Committee if ordinary Councillors of the Committee have confirmed to the Proper Officer **before** the meeting that they are unable to attend.

#### **2. Declarations of Interest**

Members are reminded to declare any disclosable pecuniary interests in any of the items under consideration at this meeting in accordance with the Town Council's code of conduct.

#### **3. Public Participation**

The meeting will adjourn for this item.

Members of the public may speak for a maximum of **five minutes** each during the period of public participation, in line with Standing Order 25. Matters raised shall relate to the following items on the agenda.

4. **Annual Governance & Accountability Return (AGAR) 2026** (Pages 3 - 8)

In line with The Accounts & Audit (England) Regulations 2015 - To receive and consider the Annual Governance & Accountability Return for 2025/26 – and formally agree and adopt as recommended by the Policy, Governance & Finance Committee earlier.

5. **Standing Orders Review** (Pages 9 - 39)

To receive and consider the report of the Deputy Town Clerk and accompanying Standing Orders Review.

6. **Financial Regulations Review** (Pages 40 - 85)

To receive and consider the report of the Responsible Financial Officer and accompanying Financial Regulations Review.



Town Clerk

## Annual Governance and Accountability Return 2025/26 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities\*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £15 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
  - are unable to certify themselves as exempt (fee payable); or
  - have requested a limited assurance review (fee payable)

### Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2025/26

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.

2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**

- The **Annual Internal Audit Report** **must** be completed by the authority's internal auditor.
- **Sections 1 and 2** **must** be completed and approved by the authority.
- **Section 3** is completed by the external auditor and will be returned to the authority.

3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2026**.

4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2026** Reminder letters will incur a charge of £40 +VAT:

- the Annual Governance and Accountability Return Sections 1 and 2, together with
- a bank reconciliation as at 31 March 2026
- an explanation of any significant year on year variances in the accounting statements
- notification of the commencement date of the period for the exercise of public rights
- Annual Internal Audit Report 2025/26

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability Return **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

### Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities **must** publish the following information on the authority website/webpage:

Before 1 July 2026 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2025/26** approved and signed, page 4
- **Section 2 - Accounting Statements 2025/26** approved and signed, page 5

Not later than 30 September 2026 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

\*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2025/26

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide*\* which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments **must** be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2026
- The Annual Governance Statement (Section 1) **must** be approved before the Accounting Statements (Section 2) and evidenced by the agenda or minute references, even where approved on the same day.
- The Responsible Financial Officer (RFO) **must** certify the accounts (Section 2) before they are presented to the authority for approval. The authority **must** in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period which **must** be a single period of 30 working days for inspection ( this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor **must** be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide*\*.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- Additional costs may be incurred if additional audit work is required.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2025) equals the balance brought forward in the current year (Box 1 of 2026).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2026**

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including <b>the dates set for the period for the exercise of public rights</b> , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at <b>31 March 2026</b> been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? <b>NB:</b> do not send trust accounting statements unless requested.		

\**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

# Annual Internal Audit Report 2025/26

## WITNEY TOWN COUNCIL

www.witney-tc.gov.uk

During the financial year ended 31 March 2026, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2025/26 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process: progress against the budget was regularly monitored: and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	✓		
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2024/25 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓		
P. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

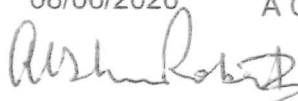
18/12/2025

20/02/2026

08/06/2026

A C Shepherd-Roberts

Signature of person who carried out the internal audit



Date

08/06/2026

\*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

\*\*Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

## Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

### WITNEY TOWN COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2026, that:

	Agreed		Yes	No*	*Yes' means that this authority:
	Yes	No*			
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.					<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.					<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We have assured ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.					<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.					<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.					<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.					<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.					<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.					<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A		<i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.					<i>has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.</i>

**\*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

and recorded as minute reference:

Signed by the Chair and Clerk of the meeting where approval was given:

Chair

Clerk

[www.witney-tc.gov.uk](http://www.witney-tc.gov.uk)

## Section 2 – Accounting Statements 2025/26 for

### WITNEY TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i>
1. Balances brought forward	* <b>RESTATED</b> 2,654,529	2,668,913	Total balances and reserves at the beginning of the year as recorded in the financial records. Value <b>must</b> agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	1,984,834	2,297,745	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	642,404	2,307,625	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	1,376,872	1,464,073	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	1,235,982	2,678,949	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	2,668,913	3,131,261	Total balances and reserves at the end of the year. <b>must</b> equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	3,225,412	3,488,976	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	* 7,599,265	7,663,305	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	960,000	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?	✓		For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.

I certify that for the year ended 31 March 2026 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

**Signed by Responsible Financial Officer before being presented to the authority for approval.**

N E Warner

17/06/2026

Date

I confirm that these Accounting Statements were approved by this authority on this date:

as recorded in minute reference:

Signed by Chair of the meeting where the Accounting Statements were approved

## Section 3 – External Auditor’s Report and Certificate 2025/26

In respect of

WITNEY TOWN COUNCIL

### 1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/> .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2026 and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

### 2 External auditor’s limited assurance opinion 2025/26

(Except for the matters reported below)\* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (\*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

### 3 External auditor certificate 2025/26

We certify/do not certify\* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2026

\*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date

## FULL COUNCIL



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**Agenda Item:** Witney Town Council Standing Orders - Review

**Meeting Date:** Monday, 22<sup>nd</sup> June 2026

**Contact Officer:** Deputy Town Clerk

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The purpose of this report is to propose updated Standing Orders for Witney Town Council.

In line with best practice, Standing Orders should be reviewed annually. This process, initiated by the Proper Officer/Town Clerk (Standing Order 41(d)), is to align such a review as deferred from the Annual Council meeting held on 6 May 2026 (minute no. 232 refers).

### Background

Standing Orders are the written rules of the Council and are used to confirm its internal, organisational, administrative procedures and procedural matters for meetings.

The Standing orders refer to, but do not contain financial regulations, which are separate procedures to regulate the councils' financial affairs and accounting procedures.

### Current Situation

The Council's current Standing Orders were last reviewed in June 2025 and can be accessed via the following link: [Witney Town Council Standing Orders](#)

Officers have now undertaken a scheduled review of the Standing Orders to ensure they reflect relevant activities of the Council, current legislation, best practices, and align with the latest Model Standing Orders issued by the National Association of Local Councils (NALC). It should be noted there have been no NALC updates since the last review, so the majority of information remains unchanged.

The proposed revised Standing Orders are attached as **Appendix A**. Statutory requirements are highlighted in **bold**, while additional provisions have been included to support the effective operation of the Council.

Key amendments include:

- Standing Order 5(k) - The inclusion of Broadcasting of meetings.
- Standing Order 5(q) – The expansion on recording of votes in meetings
- Standing Order 10(a)(xiv) – The option to provide a written question to the Leader in advance of the meeting.

If proposed and seconded by Members, the revised Standing Orders will stand adjourned until the Full Council meeting scheduled for 13 July 2026, in accordance with Standing Order 41. They will be formally considered at that meeting.

**The period between meetings is intended to provide Members with sufficient time to review and reflect on the proposed revisions. Standing Orders are a critical document that define how the Council operates and form the written rules governing its procedures.**

## **Corporate Strategy**

The Council's Strategic Plan 2025–29 sets out the Council's long-term priorities and direction, supporting its mission to 'make Witney a great place to live, work and visit.' This report contributes to the delivery of the following strategic pillar of the plan:

1. A Forward Looking Town Council

## **Impact Assessments**

The Town Council has a duty to consider the effects of its decisions, functions and activities on equality, biodiversity, and crime & disorder. Consideration should also be given to effects on the environment, given the Council's Climate Emergency declaration in 2019.

- a) Equality – no direct implications.
- b) Biodiversity – no direct implications.
- c) Crime & Disorder – no direct implications.
- d) Environment & Climate Emergency – no direct implications.

## **Risk**

In decision making Councillors should give consideration to any risks to the Council and any action it can take to limit or negate its liability.

Updated Standing orders ensure compliance with current legal requirements, procedural activities, governance, and audit to avoid potential challenges to council decisions.

## **Social Value**

Social value is the positive change the Council creates in the local community within which it operates.

## **Recommendations**

Members are invited to note the report and;

1. Review the updated policy document,
2. Note the changes as referred to in the report and,
3. Approve the proposed Standing Orders for Witney Town Council, which if agreeable, will stand adjourned until the Full Council meeting on Monday 13<sup>th</sup> July 2026 where they may be discussed further.



**WITNEY**  
TOWN COUNCIL

## **Standing Orders**

Adopted:

Review Date:

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## 1. Office Holders of the Council

- a) **The Chair, known as the Town Mayor, who shall chair meetings of the Council** and be an ex-officio voting member of every committee and carry out civic duties as required.
- b) **The Chair of the Council, unless they have resigned or become disqualified, shall continue in office, and preside at the annual meeting until their successor is elected at the next annual meeting of the Council.**
- c) The Vice-Chair, known as the Deputy Town Mayor, who shall deputise for the Mayor in all duties in the Mayor's absence.
- d) **Subject to standing orders which indicate otherwise, anything authorised or required to be done by, to or before the Chair of the Council may in their absence be done by, to or before the Vice-Chair of the Council**
- e) **The Vice-Chair of the Council, unless they resign or become disqualified, shall hold office until immediately after the election of the Chair of the Council at the next annual meeting of the Council.**
- f) The Leader of the Council, who shall be an ex-officio voting member of every committee.
- g) The Deputy-Leader, who shall deputise for the Leader in all duties in the Leader's absence.

## 2. Election of Mayor Elect/Designate

- a) At the council meeting prior to the annual meeting of the council, the Mayor designate shall be appointed for the forthcoming year.

## 3. Proper Officer

- a) The Proper Officer shall be either the (i)Town Clerk/Chief Executive Officer or (ii) other staff member(s) appointed by the Council to undertake the work of the Proper Officer when the Proper Officer is absent.
- b) The Proper Officer shall:
  - i. **at least three clear days before a meeting of the Council, a committee, or a sub-committee,**
    - **serve on Councillors by delivery or post at their residences or by email authenticated in such manner as the Proper Officer thinks fit, a signed summons confirming the time, place, and the agenda (provided the Councillor has consented to service by email), and**
    - **Provide, in a conspicuous place, a public notice of the time, place and agenda (provided that the public notice with agenda of an extraordinary meeting of the council convened by Councillors is signed by them).**

Clarification on notice periods is as follows:

**The minimum three clear days for notice of a meeting does not include the day on which notice was issued, the day of the meeting, a Sunday, a day of the Christmas break, a day of the Easter break or of a bank holiday or a day appointed for public thanksgiving or mourning.**

**The minimum three clear days' notice for a meeting does not include the day on which the notice was issued or the day of the meeting unless the meeting is convened at shorter notice.**

- ii. subject to SO 18, include on the agenda all motions in the order received unless a Councillor has given written notice at least 7 days before the meeting confirming withdrawal of it.
- iii. convene a meeting of full council for the election of a new Chair of the Council, occasioned by a casual vacancy in their office;
- iv. **facilitate inspection of the minute book by local government electors;**
- v. **receive and retain copies of byelaws made by other local authorities;**
- vi. hold acceptance of office forms from Councillors;
- vii. hold a copy of every Councillor's register of interests;
- viii. assist with responding to requests made under Freedom of Information legislation and rights exercisable under data protection legislation in accordance with the council's policies and procedures;
- ix. liaise, as appropriate with the Council's Data Protection Officer;
- x. receive and send general correspondence and notices on behalf of the Council except where there is a resolution to the contrary;
- xi. assist in the organisation of, storage of, access to, security of and destruction of information held by the Council in paper and electronic form subject to the requirements of data protection and freedom of information legislation and other legitimate requirements (e.g. the Limitation Act 1980);
- xii. arrange for legal deeds to be executed;
- xiii. arrange or manage the prompt authorisation, approval, and instruction regarding any payments to be made by the council in accordance with the council's financial regulations;
- xiv. record every planning application notified to the Council and the Council's response to the local planning authority.
- xv. refer a planning application received by the Council to the Chair, Vice-Chair and/or the Planning committee to facilitate a response if the nature or deadline of the consultation requires consideration before its next ordinary meeting. In such case, the details shall be raised as an agenda item at the next ordinary meeting to formalise the response.

- xvi. manage access to information about the council via the publication scheme; and
- xvii. retain custody of the seal of the council which shall not be used without a resolution to that effect.

#### 4. Delegation of Urgent and Routine Matters

- a) There shall be delegated to the Town Clerk/Chief Executive Officer the authority to act in respect of any function of the council on a matter, which in their opinion does not admit of delay or is routine. This delegated authority shall only be exercised in consultation with the Chair or Vice-Chair of the committee or sub-committee within whose terms of reference the particular function lies.
- b) Each exercise of delegated authority under this standing order shall be reported for information to the next meeting of the committee or sub-committee within whose terms of reference the particular function lies and to Council.
- c) The Town Clerk/Chief Executive Officer shall notify all members of any action taken under this standing order.
- d) The delegations in this standing order are in addition to and without prejudice to the powers of the council or its committees to arrange for the discharge of any of its functions by a sub-committee or an officer.

#### 5. Meetings

- Full Council meetings ●
- Committee meetings ●
- Sub-committee meetings ●

- a) **Meetings shall not take place in premises which at the time of the meeting are used for the supply of alcohol, unless no other premises are available free of charge or at a reasonable cost. ●**
  - i. Meetings of the Full Council shall be held at the Corn Exchange at 7pm on a Monday unless the Council decides otherwise.
  - ii. Committee meetings shall generally be held at the Corn Exchange at 6pm on a Monday unless the Council decides otherwise. The exception being the Climate, Biodiversity & Planning meeting which shall generally be held at 6pm on a Tuesday unless the Council decides otherwise.
- b) **Meetings shall be open to the public unless their presence is prejudicial to the public interest by reason of the confidential nature of the business to be**

**transacted or for other special reasons. The public's exclusion from part or all of a meeting shall be by a resolution which shall give reasons for the public's exclusion. ●●**

- c) Members of the public may make representations, answer questions and give evidence at a meeting which they are entitled to attend in respect of the business on the agenda.
- d) The period of time designated for public participation at a meeting in accordance with standing order 5(e) shall not exceed twenty minutes unless directed by the chair of the meeting.
- e) Subject to standing order 5(f), a member of the public shall not speak for more than five minutes
- f) In accordance with standing order 5(e), a question shall not require a response at the meeting nor start a debate on the question. The chair of the meeting may direct that a written or oral response be given.
- g) A person shall raise their hand when requesting to speak and remain silent until directed by the Chair and may stand when speaking if they choose to do so;
- h) Whenever the Chair rises during a debate all other members shall be seated and silent;
- i) A person who speaks at a meeting shall direct their comments to the chair of the meeting.
- j) Only one person is permitted to speak at a time. If more than one person wants to speak, the chair of the meeting shall direct the order of speaking.
- k) **Subject to standing order 5(m), a person who attends a meeting is permitted to report on the meeting whilst the meeting is open to the public. To "report" means to film, photograph, make an audio recording of meeting proceedings, use any other means for enabling persons not present to see or hear the meeting as it takes place or later or to report or to provide oral or written commentary about the meeting so that the report or commentary is available as the meeting takes place or later to persons not present. ●●**

By resolution of the Council, meetings of the Full Council and its Standing Committees may be broadcast live in the interests of openness and transparency. Details of how to access any live broadcast will be published with the meeting agenda. The Council reserves the right, by resolution, to amend, suspend, or revoke arrangements for the broadcasting of meetings at any time. The Council shall not be liable for any failure to broadcast a meeting where technical difficulties or other circumstances beyond its control prevent the transmission from taking place.

- l) **A person present at a meeting may not provide an oral report or oral commentary about a meeting as it takes place without permission. ●●**

- m) **The press shall be provided with reasonable facilities for the taking of their report of all or part of a meeting at which they are entitled to be present. ●●**
- n) **The Chair of the Council, if present, shall preside at a meeting. If the Chair is absent from a meeting, the Vice-Chair of the Council shall preside. If both the Chair and the Vice-Chair are absent from a meeting, a councillor as chosen by the councillors present at the meeting shall preside at the meeting. ●**
- o) **Subject to a meeting being quorate, all questions at a meeting shall be decided by a majority of the councillors and non-councillors with voting rights present and voting. ●●●**
- p) **The chair of a meeting may give an original vote on any matter put to the vote, and in the case of an equality of votes may exercise their casting vote whether or not he gave an original vote. ●●●**
- q) **Unless standing orders provide otherwise, voting on a question shall be by a show of hands ay council, committee or sub-committee. At the request of a councillor, the voting on any question shall be recorded so as to show whether each councillor present and voting gave their vote for or against that question. Such a request shall be made before moving on to the next item of business on the agenda. ●**

When a vote is taken by a show of hands, Members shall maintain their hand in the raised position until the Clerk of the meeting confirms that the vote has been duly counted and recorded.

- r) The minutes of a meeting shall include an accurate record of the following:
  - i. the time and place of the meeting;
  - ii. the names of councillors who are present and the names of councillors who are absent with apologies received;
  - iii. interests that have been declared by councillors and non-councillors with voting rights;
  - iv. the grant of dispensations (if any) to councillors and non-councillors with voting rights;
  - v. whether a councillor or non-councillor with voting rights left the meeting when matters that they held interests in were being considered;
  - vi. if there was a public participation session; and
  - vii. the resolutions made

- s) **A councillor or a non-councillor with voting rights who has a disclosable pecuniary interest or another interest as set out in the Council's code of conduct in a matter being considered at a meeting is subject to statutory limitations or restrictions under the code on their right to participate and vote on that matter.** ●●●
- t) **No business may be transacted at a meeting unless at least one-third of the whole number of members of the Council are present and in no case shall the quorum of a meeting be less than three.** ●

*See standing order 5(u) for the quorum of a committee or sub-committee meeting.*

- u) Six members shall constitute a quorum of the Council, but a motion to suspend or amend this standing order shall not be moved without written notice signed by twice as many members as constitute the quorum.
- v) If, after ten minutes a Quorum is not present, **or if a meeting is or becomes inquorate no business shall be transacted** and the meeting shall be closed. The business on the agenda for the meeting shall be adjourned to another meeting.  
●●●
- w) A meeting shall not exceed a period of two hours unless it has been specifically agreed by that meeting.

## **6. Rules of Debate at Meetings**

- a) Motions on the agenda shall be considered in the order that they appear unless the order is changed at the discretion of the Chair of the meeting.
- b) A motion (including an amendment) shall not be progressed unless it has been moved and seconded.
- c) A motion on the agenda that is not moved by its proposer may be treated by the Chair of the meeting as withdrawn.
- d) If a motion (including an amendment) has been seconded, it may be withdrawn by the proposer only with the consent of the seconder and the meeting.
- e) An amendment is a proposal to remove or add words to a motion. It shall not negate the motion.
- f) If an amendment to the original motion is carried, the original motion (as amended) becomes the substantive motion upon which further amendment(s) may be moved.
- g) An amendment shall not be considered unless early verbal notice of it is given at the meeting and, if requested by the Chair of the meeting, is expressed in writing

to the Chair.

- h) A councillor may move an amendment to their own motion if agreed by the meeting, If a motion has already been seconded, the amendment shall be with the consent of the seconder at the meeting.
- i) If there is more than one amendment to an original or substantive motion, the amendments shall be moved in the order directed by the Chair of the meeting.
- j) Subject to Standing Order 6(i), only one amendment shall be moved and debated at a time, the order of which shall be directed by the Chair of the meeting.
- k) One or more amendments may be discussed together if the Chair of the meeting considers this expedient but each amendment shall be voted on separately.
- l) A Councillor may not move more than one amendment to an original or substantive motion.
- m) The mover of an amendment has no right to reply at the end of the debate on it.
- n) Where a series of amendments to an original motion are carried, the mover of the original motion shall have the right to reply either at the end of debate on the first amendment or at the very end of debate on the final substantive motion immediately before it is put to the vote.
- o) Unless permitted by the Chair of the meeting, a Councillor may speak once in the debate on the motion, except:
  - i. to speak on an amendment moved by another Councillor;
  - ii. to move or speak on another amendment if the motion has been amended since they last spoke;
  - iii. to make a point of order;
  - iv. to give a personal explanation; or
  - v. to exercise a right of reply.
- p) During the debate on a motion, a councillor may interrupt only on a point of order or a personal explanation and the Councillor who was interrupted shall stop speaking. A Councillor raising a point of order shall identify the standing order which they consider has been breached or specify the other irregularity in the proceedings of the meeting they are concerned by.
- q) A point of order shall be decided by the Chair of the meeting and their decision shall be final.
- r) When a motion is under debate, no other motion shall be moved except:

- i. to amend the motion;
  - ii. to proceed to the next business;
  - iii. to adjourn the debate;
  - iv. to put the motion to a debate;
  - v. to ask a person to be no longer heard or to leave the meeting;
  - vi. to refer a motion to a committee or sub-committee for consideration;
  - vii. to exclude the press and public;
  - viii. to adjourn the meeting; or
  - ix. to suspend particular standing order(s) excepting those which reflect mandatory statutory or legal requirements.
- s) Before an original or substantive motion is put to the vote, the Chair of the meeting shall be satisfied that the motion has been sufficiently debated and that the mover of the motion under debate has exercised or waived their right to reply.
- t) Excluding motions moved under standing order 6(s), the contributions or speeches by a councillor shall relate only to the motion under discussion and shall not exceed 5 minutes without the consent of the Chair of the meeting.

## **7. Disorderly Conduct at Meetings**

- a) No person shall obstruct the transaction of business at a meeting or behave offensively or improperly. If this standing order is ignored, the Chair of the meeting shall request such person(s) to moderate or improve their conduct.
- b) If person(s) disregard(s) the request of the Chair of the meeting to moderate or improve their conduct, any councillor or the Chair of the meeting may move that the person be no longer heard or excluded from the meeting. The motion, if seconded, shall be put to the vote without discussion.
- c) If a resolution made under paragraph (b) above is ignored, the Chair of the meeting may take further reasonable steps to restore order or to progress the meeting. This may include temporarily suspending or closing the meeting.

## **8. Committees and Sub-committees**

- a) **Unless the Council determines otherwise, a committee may appoint a sub-committee whose terms of reference and members shall be determined by that committee.**
- b) **The members of a committee may include non-councillors unless it is a committee which regulates and controls the finances of the Council.**
- c) The Mayor and Leader of the Council shall be an ex-officio member with voting rights on all committees.

- d) **Unless the Council determines otherwise, all the members of an advisory committee and sub-committee of the advisory committee may be non-councillors.**
- e) The council may appoint standing committees or other committees as may be necessary, and:
- i. shall determine their terms of reference;
  - ii. shall determine the number and time of the ordinary meetings of a standing committee up until the date of the next annual meeting of the Council;
  - iii. shall permit a committee, other than in the respect of the ordinary meetings of a committee, to determine the number and time of its meetings;
  - iv. shall, subject to Standing Order 8(b) and (d), appoint and determine the terms of office of members of such a committee;
  - v. may, subject to Standing Order 8(b) and (d), appoint and determine the terms of office of the substitute members to a Committee whose role is to replace the ordinary members at a meeting of a committee if the ordinary members of the committee confirm to the Proper Officer (or appointed officer) 7 days before the meeting that they are unable to attend;
  - vi. shall, after it has appointed the members of a standing committee, appoint the Chair of the standing committee;
  - vii. every committee shall at its first meeting elect a Vice-Chair, who shall hold office until the next annual meeting of the council
  - viii. shall permit a committee other than a standing committee, to appoint its own Chair at the first meeting of the committee;
  - ix. shall determine the place, notice requirements and quorum for a meeting of the committee and a sub-committee which, in both cases, shall be no less than three;
  - x. the Chair of the committee shall be a member of every sub- committee appointed by it unless wishing not to serve and such is recorded in the minutes of the committee appointing the sub- committee;
  - xi. shall determine if the public may participate at a meeting of the committee;
  - xii. shall determine if the public and press are permitted to attend the meetings of a sub-committee and also the advance public notice requirements, if any, are required for the meeting of a sub-committee;
  - xiii. shall determine if the public may participate at a meeting of the sub-committee that they are permitted to attend;
  - xiv. may dissolve a committee or a sub-committee;

- xv. may appoint sub-committees for purposes to be specified by the committee but such sub-committee shall submit all recommendations to the committee unless power to act has been granted by the council for a specified purpose;
- xvi. the standing orders on rules of debate (except those parts relating to standing and to speaking more than once), voting and the standing order on interests of members and the code of conduct shall apply to committee and sub-committee meetings in so far as they are appropriate.
- xvii. In the event that an in-person meeting cannot be held, or if the business of the meeting is subject to a time limit set by statute and delegation is given to a committee under its terms of reference, it may be held virtually as an Advisory Committee with the same rules of debate as other committees. Any recommendations being affirmed at the full meeting of that committee, Full Council or under delegations to the Town Clerk/CEO.

## **9. Ordinary Council Meetings**

- a) **In an election year, the annual meeting of the Council shall be held on or within 14 days following the day on which the councillors elected take office.**
- b) **In a year which is not an election year, the annual meeting of the Council shall be held on such day in May as the Council decides.**
- c) **If no other time is fixed, the annual meeting of the Council shall take place at 6pm.**
- d) **In addition to the annual meeting of the council, at least three other ordinary meetings shall be held in each year on such dates and times as the council directs.**
- e) **The first business shall be to elect a Chair (Town Mayor, see standing order 4) the Vice-Chair (Deputy Town Mayor) and the Leader and Deputy Leader of the Council.**
- f) **Meetings shall not take place in premises which at the time of the meeting are used for the supply of alcohol unless no other premises are available free of charge or at a reasonable cost.**
- g) **In an election year, if the current Chair of the Council has not been re-elected as a member of the Council, they shall preside at the annual meeting until a successor Chair of the Council has been elected. The current Chair of the Council shall not have an original vote in respect of the election of the new Chair of the Council but shall give a casting vote in the case of an equality of votes.**
- h) **In an election year, if the current Chair of the Council has been re-elected as a member of the Council, they shall preside at the annual meeting until a new Chair of the Council has been elected. They may exercise an original vote in**

**respect of the election of the new Chair of the Council and shall give a casting vote in the case of an equality of votes.**

- i) Following the elections and appointments at paragraph (e) above, the business at the annual meeting shall include:
  - i. **in an election year, delivery by the Town Mayor of the Council and councillors of their acceptance of office forms unless the council resolves for this to be done at a later date. In a year which is not an election year, delivery by the Chair of the Council of their acceptance of office form unless the council resolves for this to be done at a later date;**
  - ii. to receive apologies for absence;
  - iii. to receive any declarations of interests;
  - iv. Determining the time and place of ordinary meetings of the Council up to and including the next annual meeting of the Council.
  - v. confirmation of the accuracy of the minutes of the last meeting of the council;
  - vi. Receipt of the minutes of the committee cycle and consideration of its recommendations (if appropriate);
  - vii. appointment of members to committees, working parties, advisory committees, and outside organisations;
  - viii. review of delegation arrangements to committees, sub-committees, staff, and other local authorities;
  - ix. review of the terms of reference for committees;
  - x. appointment of any new committees;
  - xi. to review and adopt appropriate standing orders, financial regulations and other Council policies;
  - xii. review of representation on or work with external bodies and arrangements for reporting back;
  - xiii. review of arrangements (including legal agreements) with other local authorities, not-for-profit bodies and businesses
  - xiv. in an election year, to review the Council's eligibility to exercise the general power of competence.

## **10. Order of Business at Ordinary Meetings**

- a) After the first business has been completed at meetings other than the annual meeting, the order of business, unless the Council decides otherwise on the ground of urgency, shall be as follows:
  - i. to receive apologies;

- ii. to receive any declarations of interests;
- iii. **to approve and adopt the minutes as a correct record in accordance with standing order 26;**
- iv. **to deal with business expressly required by the statute to be done before any other business;**
- v. to consider any requests for public participation in accordance with standing order 5(d);
- vi. to receive and agree the Committee minutes including considering recommendations;
  - 1. The Chair shall propose that the minutes of the Council be approved as a correct record and seek a seconder;
  - 2. The Chair shall go through the minutes to allow members to raise any points of accuracy;
  - 3. No motion or discussion shall take place upon the minutes except upon their accuracy;
  - 4. The Chair shall sign the minutes;
  - 5. The Chair shall then page through the minutes for questions to the Leader of the Council as to the progress of any item;
  - 6. Subject to the publication of draft minutes and resolution which confirms their accuracy, the draft minutes, or recordings of the meetings for which approved minutes exist shall be destroyed at the earliest opportunity.
- vii. to receive the Mayor's report;
- viii. to dispose of business, if any, remaining from the last meeting;
- ix. to agree the schedules of financial payments recommended by the Policy, Governance & Finance Committee;
- x. to receive such communications as the Leader of the Council may wish to bring before the Council and to consider the recommendation of the Leader on how such communications should be dealt with;
- xi. to consider motions in the order in which they have been notified;
- xii. to consider any other matters specified in the summons, including reports from officers;
- xiii. to receive correspondence for information;
- xiv. questions to the Leader of the Council.

Questions to the Leader of the Council may be submitted to the Leader and the Clerk no later than three clear working days before the meeting to enable a

considered response to be prepared. Any such questions and responses shall be recorded in the minutes of the meeting. *See also Standing Order 22(a)*

- xv. to authorise the sealing of documents;
- xvi. to consider confidential and exempt matters.

#### **11. Extraordinary Meetings of the Council, Committees & Sub-committees**

- a) **The Chair of the Council may convene an extraordinary meeting of the Council at any time.**
- b) **If the Chair of the Council does not call an extraordinary meeting of the council within seven days of having been requested in writing to do so by two Councillors, any two Councillors may convene an extraordinary meeting of the council. The public notice giving the time, place, and agenda for such a meeting shall be signed by the two Councillors.**
- c) The Chair of a Committee or Sub-Committee, in consultation with the Proper Officer, may convene an extraordinary meeting at any time.

#### **12. Special Committee Meetings**

- a) The Chair of a committee or a sub-committee may convene a special meeting of the committee or the sub-committee at any time.
- b) If the Chair of a committee or a sub-committee does not or refuses to call a special meeting within seven days of having been requested to do so by two members of the committee or the sub-committee, any two members of the committee and the sub-committee may convene a special meeting of that committee and a sub-committee.

#### **13. Working Parties and Task & Finish Groups**

- a) The Council may from time to time appoint working parties or groups to deal with a specific function or project.
- b) Membership and terms of reference of such working parties or groups, including possible external membership, the number required for a quorum and voting rights, shall be determined at their formation.
- c) The provisions relating to committees and sub-committees in standing orders will apply, with the exception of standing order 8(c) which provides for the Mayor and Leader being ex-officio voting members of every committee.

#### **14. Presence of non-members of Committees and Sub-committees at Meetings**

- a) A Member who has proposed a motion which has been referred to any committee of which they are not a member, may explain their motion to the committee but shall not vote.
- b) Any Member shall, unless the council otherwise orders, be entitled to be present as a spectator at the meetings of any committee or sub-committee of which they are not a Member and may speak if so invited but shall not vote.

#### **15. Previous Resolutions**

- a) A resolution shall not be reversed within six months except either by a special motion, which requires written notice by at least four members of the council to be given to the Proper Officer in accordance with standing order 18, or by a motion moved in pursuance of the recommendation of a committee or a sub-committee.
- b) When a motion moved pursuant to standing order 15(b) above has been disposed of, no similar motion may be moved within a further six months.

#### **16. Representation on Outside Bodies – Termination of Membership**

- a) The appointment of Members of the Council to outside bodies in their capacity as a Member of the Town Council shall, subject to the rules of that body, terminate if the Member appointed ceases to be a Member of the Council.

#### **17. Voting on Appointments**

- a) Where more than two persons have been nominated for a position to be filled by the council and none of those persons has received an absolute majority their favour, the name of the person having the least number of votes shall be struck off the list and a fresh vote taken. This process shall continue until a majority of votes is given in favour of one person. A tie in votes may be settled by the casting vote exercisable by the Chair of the meeting.

#### **18. Motions for a Meeting that Require Written Notice to be Given to the Proper Officer**

- a) A motion shall relate to the responsibilities of the meeting for which it is tabled and in any event, shall relate to the performance of the Council's statutory functions, powers and obligations or an issue which specifically affects the Council's area or its residents.
- b) No motion may be moved at a meeting unless it is on the agenda and the mover has given written notice of its wording to the Proper Officer at least 7 clear days

before the meeting. Clear days do not include the day of the notice or the day of the meeting.

- c) The Proper Officer may, before including a motion on the agenda received in accordance with standing order 18(b), correct obvious grammatical or typographical errors in the wording of the motion.
- d) If the Proper Officer considers the wording of a motion received in accordance with standing order 18(b) is not clear in meaning, the motion shall be rejected until the mover of the motion resubmits it, so that it can be understood, in writing, to the Proper Officer at least 7 clear days before the meeting.
- e) If the wording or subject of a proposed motion is considered improper, the Proper Officer shall consult with the Chair of the forthcoming meeting or, as the case may be, the councillors who have convened the meeting, to consider whether the motion shall be included in the agenda or rejected.
- f) The decision of the Proper Officer as to whether or not to include the motion on the agenda shall be final.
- g) Motions received shall be recorded and numbered in the order in which they are received and entered in a book which shall be open for inspection by any member of the Council.
- h) Motions rejected shall be recorded with an explanation by the Proper Officer of the reason for rejection.
- i) The Clerk/Chief Executive Officer shall insert in the summons for every meeting all notices of motion properly given in the order in which they have been received unless the member giving a notice of motion has stated in writing that he/she intends to move at some later meeting or that he/she withdraws it.
- j) If a motion specified in the summons is not moved at the meeting, it shall, unless postponed by the Council, be treated as withdrawn and shall not be moved without fresh notice.
- k) If the subject matter of a motion comes within the responsibility of a Committee of the Council, it shall, upon being moved and seconded, stand referred without discussion to such Committee or to such other Committee as the Council may determine for report; provided that the Chair, if they considers it to be a matter of urgency, may allow it to be dealt with at the meeting at which it was moved.

#### **19. Motions at a Meeting that do not require written notice**

- a) The following motions may be moved at a meeting without written notice to the proper officer:

- i. to correct an inaccuracy in the draft minutes of a meeting;
- ii. to move to a vote;
- iii. to defer consideration of a motion;
- iv. to refer a motion or matter to a particular committee or sub-committee;
- v. to appoint a person to preside at a meeting;
- vi. to change the order of business on the agenda;
- vii. to proceed to the next business on the agenda;
- viii. to require a written report;
- ix. to appoint a committee or sub-committee and their members;
- x. to extend the time limits for speaking;
- xi. to exclude the press and public from a meeting in respect of confidential or sensitive information which is prejudicial to the public interest;
- xii. to not hear further from a councillor or a member of the public;
- xiii. to exclude a councillor or member of the public for disorderly conduct in accordance with standing order 7(a);
- xiv. to temporarily suspend the meeting;
- xv. to suspend a particular standing order (unless it reflects mandatory statutory requirements);
- xvi. to adjourn the meeting; or
- xvii. to close a meeting.

## **20. Motions on Expenditure**

- a) If any motion proposed, would, in the opinion of the Chair, if carried substantially increase the expenditure upon any service which is under the management of, or reduce the revenue at the disposal of any committee, or would involve capital expenditure, it shall, when proposed and seconded stand adjourned without discussion until such time as any committee affected by it and the Policy, Governance & Finance Committee has reported on the matter.

## **21. Inspection of Documents**

- a) A Member may for the purposes of their duty as such (but not otherwise), inspect any document relevant to such purpose in possession of the Council or a Committee, and if copies are available shall, on request, be supplied for the like purpose with a copy

## 22. Questions

- a) A Member of the Council may ask the Leader of the Council any question concerning the business of the Council. Any such questions shall be put when the item "Questions to the Leader of the Council" is reached. *See also Standing Order 10(a)(xiv)*
- b) A Member of the Council, with or without notice, may ask the Chair of a Committee any question upon the proceedings of the Committee then before the Council if the question is put before the Council's consideration of those proceedings is finished.
- c) Every question shall be put and answered without debate.
- d) A person to whom a question has been put may decline to answer.
- e) Where the desired information to a question is contained in any of the Council's publications, it shall be deemed a sufficient reply if the publication containing the reply is indicated.
- f) Where the reply to any question cannot be conveniently given orally it shall be deemed a sufficient reply if the answer is circulated to the members of the Council with the minutes of the Meeting at which the question has been asked.

## 23. Handling Staff Matters

- a) A matter personal to a member of staff that is being considered by a meeting of the Council is subject to standing order (management of information)
- b) All persons responsible for all or part of the management of staff shall treat as confidential the written records of all meetings relating to their performance, capabilities, grievance or disciplinary matters.
- c) If at a meeting there arises any question relating to the appointment, conduct, promotion, dismissal, salary or conditions of service, of any person employed by the council, it shall not be considered until the council or committee (as the case may be) has decided whether or not the public and press shall be excluded

## 24. Management of Information

- a) **The Council shall have in place and keep under review, technical and organisational measures to keep secure information (including personal data) which it holds in paper and electronic form. Such arrangements shall include deciding who has access to personal data and encryption of personal data.**
- b) **The Council shall have in place, and keep under review, policies for the retention and safe destruction of all information (including personal data) which it holds in paper and electronic form. The Council's retention policy**

**shall confirm the period for which information (including personal data) shall be retained or if this is not possible the criteria used to determine that period (e.g. the Limitation Act 1980).**

- c) The agenda, papers that support the agenda and the minutes of a meeting shall not disclose or otherwise undermine confidential information or personal data without legal justification.**
- d) Councillors, staff, the Council’s contractors and agents shall not disclose confidential information or personal data without legal justification.**

## **25. Public Participation**

- a) For all meetings of the Council and its standing committees, an item entitled “public participation” shall be included on the agenda for that meeting immediately after “minutes”
- b) Members of the public may speak for a maximum of five minutes each during the period of public participation. Matters raised shall relate to items on the agenda for that particular meeting.
- c) Following submission by a member of the public, any Member of the Council may, through the Chair, ask questions of the person(s) concerned for clarification purposes or on points of information.
- d) Any question from the member of the public shall not require a response at the meeting nor start a debate on the question. The Chair of the meeting may direct that a written or oral response be given.
- e) A person who speaks at a meeting shall direct their comments to the Chair of the meeting.
- f) Only one person is permitted to speak at a time. If more than one person wants to speak, the Chair of the meeting shall direct the order of speaking. If more than one person wants to speak on the same or a similar issue, they shall elect one person to speak on their behalf.
- g) The Chair may move the order of business be altered to take the matter on which the public has made representations immediately after the minutes of the meeting have been approved, or in such other place as seems appropriate.
- h) Total public participation lasts no longer for 25 minutes. Questions not answered within that period will receive a written reply.

## **26. Draft Minutes**

- Full Council meetings ●
- Committee meetings ●

## Sub-committee meetings ●

- a) If the draft minutes of a preceding meeting have been served on councillors with the agenda to attend the meeting at which they are due to be approved for accuracy, they shall be taken as read.
- b) There shall be no discussion about the draft minutes of a preceding meeting except in relation to their accuracy. A motion to correct an inaccuracy in the draft minutes shall be moved in accordance with standing order 19.
- c) The accuracy of draft minutes, including any amendment(s) made to them, shall be confirmed by resolution and shall be signed by the chair of the meeting and stand as an accurate record of the meeting to which the minutes relate.
- d) If the chair of the meeting does not consider the minutes to be an accurate record of the meeting to which they relate, he shall sign the minutes and include a paragraph in the following terms or to the same effect

“The chair of this meeting does not believe that the minutes of the meeting of the ( ) held on [date] in respect of ( ) were a correct record but this view was not upheld by the meeting and the minutes are confirmed as an accurate record of the proceedings.”

- e) **If the Council’s gross annual income or expenditure (whichever is higher) does not exceed £25,000, it shall publish draft minutes on a website which is publicly accessible and free of charge not later than one month after the meeting has taken place.**
- 
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- f) Subject to the publication of draft minutes in accordance with standing order 26(a) and standing order 26(c) and following a resolution which confirms the accuracy of the minutes of a meeting, the draft minutes or recordings of the meeting for which approved minutes exist shall be destroyed.

## 27. Presentation of Committee Minutes

- a) At each ordinary meeting of the council every standing committee shall present reports and recommendations in the form of draft minutes of any meeting held since the previous ordinary meeting of the council.
- b) The Committee Chair, or the member presenting the minutes, shall page through the minutes, and members may ask questions for answering.
- c) The Committee Chair, or member presenting the minutes, shall then propose that the minutes be adopted, and once seconded shall be discussed and dealt with by the council.

- d) Where an amendment is proposed prior to the adoption of the minutes by the council, the subject of any such amendment shall be discussed and disposed of before the adoption of the minutes are considered by the council.
- e) In moving the adoption of the minutes, the mover is deemed to have moved the minutes in their entirety and all paragraphs and recommendations contained therein shall be deemed to have been adopted unless any amendment thereto has been moved.
- f) Paragraphs which do not contain recommendations, or which relate to matters specifically and fully delegated to standing committees, may be discussed but no motion shall be considered other than a motion as to the future work of a committee in such matters.

## 28. Code of Conduct and Dispensations

- a) All councillors or and non-councillors shall observe the code of conduct adopted by the Council.
- b) All Councillors will observe the NALC Civility & Respect Pledge taken by the town council.
- c) Unless they have been granted a dispensation, a councillor or non-councillor with voting rights shall withdraw from a meeting when it is considering a matter in which they have a disclosable pecuniary interest. They may return to the meeting after it has considered the matter in which they have the interest.
- d) Unless they have been granted a dispensation, a councillor or no-councillor with voting rights shall withdraw from a meeting when it is considering a matter in which they have another interest if so required by the Council's code of conduct. They may return to the meeting after it has considered the matter in which they had the interest.
- e) **Dispensation requests shall be in writing and submitted to the Proper Officer** as soon as possible before the meeting, or failing that, at the start of the meeting for which the dispensation is required.
- f) A decision as to whether to grant a dispensation shall be made by a meeting of the council, or committee or sub-committee for which the dispensation is required and that decision is final.
- g) A dispensation request shall confirm;
  - i. the description and the nature of the disclosable pecuniary interest or other interest to which the request for the dispensation relates;
  - ii. whether the dispensation is required to participate at a meeting in a discussion only or a discussion and a vote;
  - iii. the date of the meeting or the period (not exceeding four years) for which the dispensation is sought; and
  - iv. an explanation as to why the dispensation is sought.

- h) Subject to paragraphs (e) and (g) above, dispensations requests shall be considered at the start of the meeting for which the dispensation is required.
- i) **A dispensation may be granted in accordance with paragraph (f) above if having regard to all relevant circumstances the following applies:**
  - i. **without the dispensation the number of persons prohibited from participating in the particular business would be so great a proportion of the meeting transacting the business as to impede the transaction of the business;**
  - ii. **granting the dispensation is in the interests of persons living in the council's area, or**
  - iii. **it is otherwise appropriate to grant a dispensation.**

## **29. Code of Conduct Complaints**

- a) **Upon notification by West Oxfordshire District Council that a councillor or non-councillor with voting rights has breached the council's code of conduct, the council shall consider what, if any, action to take against them. Such action excludes disqualification or suspension from office.**

## **30. Responsible Financial Officer**

- a) The Council shall appoint appropriate staff member(s) to undertake the work of the Responsible Financial Officer when the Responsible Financial Officer is absent.

## **31. Accounts and Accounting Statements**

- a) 'Proper practices' in standing orders refer to the most recent version of 'Governance and Accountability for Local Councils – a Practitioner's Guide.'
- b) All payments by the Council shall be authorised, approved and paid in accordance with the law, proper practices and the Council's financial regulations.
- c) The Responsible Financial Officer shall supply to each Councillor as soon as practicable after 30 June, 30 September and 31 December in each year a statement to summarise:
  - i. The Council's receipts and payments (or income and expenditure) for each quarter;
  - ii. The Council's aggregate receipts and payments (or income and expenditure) for the year to date;
  - iii. The balances held at the end of the quarter being reported and which includes a comparison with the budget for the financial year and highlights any actual or potential overspends.

- d) As soon as possible after the financial year end at 31 March, the Responsible Financial Officer shall provide:
  - i. Each Councillor with a statement summarising the Council's receipts and payments (or income and expenditure) for the last quarter and the year to date for information; and
  - ii. To the Council the accounting statements for the year in the form of Section 2 of the annual governance and accountability return, as required by proper practices, for consideration or approval.
- e) The year-end accounting statements shall be prepared in accordance with proper practices and apply the form of accounts determined by the Council (receipts and payments, or income and expenditure) for the year to 31 March.
- f) A completed draft annual governance and accountability return shall be presented to all Councillors at least 7 days prior to anticipated approval by the Council. The annual governance and accountability return of the Council, which is subject to external audit, including the annual governance statement, shall be presented to the Council for consideration and formal approval before 30 June.

## **32. Financial Controls and Procurement**

- a) The Council shall consider and approve financial regulations drawn up by the Responsible Financial Officer, which shall include detailed arrangements in respect of the following:
  - i. The keeping of accounting records and systems of internal controls
  - ii. The assessment and management of financial risks faced by the Council;
  - iii. The work of the independent internal auditor in accordance with proper practices and the receipt of regular reports from the internal auditor, which shall be required at least annually.
  - iv. The inspection and copying by Councillors and local electors of the Council's accounts and/or orders of payments; and
  - v. Whether contracts with an estimated value below £60,000 due to special circumstances are exempt from a tendering process or procurement exercise.
- a) Financial regulations shall be reviewed regularly and at least annually for fitness of purpose.
- b) Subject to additional requirements in the financial regulations of the Council, the tender process for contracts for the supply of goods, materials, services or the execution of works shall include, as a minimum, the following steps:

- i. A specification for the goods, materials, services or the execution of works shall be drawn up;
  - ii. An invitation to tender shall be drawn up to confirm (i) the Council's specification (ii) the time, date and address for the submission of tenders (iii) the date of the Council's written response to the tender and (iv) the prohibition on prospective contractors contacting councillors or staff to encourage or support their tender outside the prescribed process;
  - iii. Tenders are to be submitted in writing in a sealed marked envelope addressed to the Proper Officer;
  - iv. Tenders shall be opened by the Proper Officer in the presence of at least one councillor after the deadline for the submission of tenders has passed;
  - v. Tenders are to be reported to and considered by the appropriate meeting of the Council or a Committee or sub-committee with delegated responsibility.
- c) Neither the Council, nor a Committee or a sub-committee with delegated responsibility for considering tenders, is bound to accept the lowest value tender.
- d) Where the value of the contract is likely to exceed the threshold specified by the Government from time to time, the Council must consider whether the contract is subject to the requirements of the current procurement legislation and, if so, the Council must comply with procurement rules.**

### **33. General Power of Competence**

- a) Before exercising the general power of competence, a meeting of the full council shall have passed a resolution to confirm it has satisfied the prescribed statutory criteria required to qualify as an eligible parish council.
- b) The Council's period of eligibility begins on the date that the resolution under standing order 9 was made and expires on the day of the annual meeting of the council that takes place in a year of ordinary elections.
- c) After the expiry of its preceding period of eligibility, the council continues to be an eligible council solely for the purpose of completing any activity undertaken in the exercise of the general power of competence which was not completed before the expiry of the council's preceding period of eligibility referred to in standing order 9.

### **34. Responsibilities to Provide Information**

- a) **In accordance with the freedom of information legislation, the Council shall publish information in accordance with its publication scheme and respond to requests for information held by the Council.**

- b) **The Council shall publish information in accordance with the requirements of the Local Government (Transparency Requirements) (England) Regulations 2015.**

### **35. Responsibilities under Data Protection Legislation**

- a) The Council may appoint a Data Protection Officer;
- b) **The Council shall have policies and procedures in place to respond to an individual exercising statutory rights concerning their personal data;**
- c) **The Council shall have a written policy in place for responding to and managing a personal data breach.**
- d) **The Council shall keep a record of all personal data breaches comprising the facts relating to the personal data breach, its effects and the remedial action taken.**
- e) **The Council shall ensure that information communicated in its privacy notice(s) is in an easily accessible and available form and kept up to date.**
- f) **The Council shall maintain a written record of its processing activities.**

### **36. Relations with the Press & Media**

- a) Requests from the press or other media for an oral or written comment or statement from the Council, its councillors or staff shall be handled in accordance with the Council's policy in respect of dealing with the press and/or other media.

### **37. Execution and Sealing of Documents**

- a) A legal deed shall not be executed on behalf of the council unless authorised by a resolution.
- b) **Subject to standing order 3(b), the council's common seal shall alone be used for sealing a deed required by law. It shall be applied by the Proper Officer and Town Mayor.**

### **38. Signature of Documents**

- a) Where any document will be a necessary step in legal proceedings on behalf of the Council it shall be signed by the Town Clerk, unless any enactment otherwise requires or authorises, or the Council shall have given the necessary authority to some other person for the purpose of such attestation.

### **39. Canvassing of Recommendations by, and Relationship to Members**

- a) Canvassing of Members or of any committee, directly or indirectly, for any appointment under the council shall disqualify the candidate for such appointment. The Proper Officer shall make known this sub-paragraph to every candidate.
- b) A Member of the Council shall not solicit for any person any appointment under the council or recommend any person for such appointment or for promotion, but, nevertheless, a Member may give a written testimonial of a candidate's ability, experience or character for submission to the council with an application for appointment.
- c) If a candidate for any appointment under the council is to their knowledge related to any Member of, or the holder of any office under, the council, they and the person to whom they are related shall disclose the relationship in writing to the Proper Officer. Any breach of this standing order is to be reported to the council.
- d) This standing order shall apply to tenders as if the person making the tender were a candidate for an appointment.

### **40. Restrictions on Councillor Activities**

- a) Unless duly authorised no Councillor shall:
  - i. inspect any land and/or premises which the Council has a right or duty to inspect; or
  - ii. issue orders, instructions or directions.

### **41. Standing Orders Generally**

- a) All or part of a standing order, except one that incorporates mandatory statutory requirements and are in bold type, may be suspended by resolution in relation to the consideration of an item on the agenda for a meeting.
- b) A motion to add to or vary or revoke one or more of the council's standing orders, except one that incorporates mandatory statutory or legal requirements, shall be proposed by a special motion, the written notice by at least 4 councillors to be given to the Proper Officer in accordance with standing order 18.
- c) A resolution permanently to add, vary or revoke a Standing Order shall when proposed and seconded stand adjourned without discussion to the next ordinary

meeting of the Council, and if so directed, upon a report of the Policy, Governance & Finance Committee.

- d) The scheduled review of Standing Orders shall be initiated by the Proper Officer and once proposed and seconded, will stand adjourned without discussion to the next ordinary meeting of the Council and, if so directed, upon a report to the Policy, Governance & Finance Committee (as the only exception to standing order 41(b).
- e) The Proper Officer shall provide a copy of the council's standing orders to a councillor as soon as possible.
- f) The decision of the Chair of a meeting as to the application of standing orders at the meeting shall be final.

## FULL COUNCIL



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**Agenda Item:** Financial Regulations - Review

**Meeting Date:** Monday, 22 June 2026

**Contact Officer:** Responsible Financial Officer

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The purpose of this report is to review the Council's Financial Regulations and to recommend a number of changes to Members.

### Background

The council has adopted Financial Regulations to regulate and control financial affairs and accounting procedures to assist compliance with the Accounts and Audit Regulations 2015 and to reflect the guidance and good practice detailed in the Practitioners' Guide 2025 - governance and accountability for smaller authorities in England" (March 2025).

### Current Situation

The Council regularly reviews its Financial Regulations, the last review being in June 2025. The existing Financial Regulations may be viewed via [this link](#).

The Council's Financial Regulations are based on the latest model orders produced by the National Association of Local Councils (NALC). There was a major review of the Town Council Financial Regulations in 2025, to reflect the re-write of the NALC model orders in 2024.

This year there are some additional changes being proposed. Actual additions and changes to wording are shown on the tracked document (Appendix 1) but are summarised as follows:

- a. Addition of paragraph 4.12 to reflect Minute 581 of the Policy, Governance and Finance Committee meeting of 6 October 2025 that, when the Financial Regulations are next reviewed (June 2026), they be amended to include the following wording:

*Where a recommendation on expenditure is not carried by a Spending Committee, the Policy, Governance & Finance Committee reserves the right to re-examine the matter at its meeting. The PGF Committee may overturn the decision if additional information is presented that demonstrates a clear public need and its affordability, within an existing budget or supplementary estimate from the General Fund.*

- b. Addition of paragraph 5.5 vi to allow the use of third-party framework agreements for the purposes of procurement, subject to prior approval of the relevant spending committee.
- c. In sections 6 (Banking and payments) and 7 (Electronic payments) to provide for the Deputy Town Clerk to be able to authorise orders, make transfers the Council's bank accounts and authorise invoices for payment in the absence of the Town Clerk/ CEO; and to allow for two Members to authorise electronic payments of up to £5,000 and make transfers between the Council's bank accounts in the absence of the Town Clerk/ CEO and the Deputy Town Clerk, subject to this action being taken on recommendation of the RFO.
- d. There are also a number of changes to formatting and also clarification proposed.

Members should refer to two documents:

1. Appendix 1: proposed Witney Town Council Financial Regulations, tracked to show changes against the model regulations.
2. Appendix 2: proposed Witney Town Council Financial Regulations, without the tracking, for ease of reading.

## **Corporate Strategy**

The Council's Strategic Plan 2025–29 sets out the Council's long-term priorities and direction, supporting its mission to 'make Witney a great place to live, work and visit.' This report contributes to the delivery of the following strategic pillar of the plan:

### **1. A Forward Looking Town Council**

However, as all services require financing and their efficient delivery relies on robust controls, strong financial management and constant monitoring, of which this report is an integral part, this report may be said to contribute to all of the strategic pillars.

## **Impact Assessments**

The Town Council has a duty to consider the effects of its decisions, functions and activities on equality, biodiversity, and crime & disorder. Consideration should also be given to effects on the environment, given the Council's Climate Emergency declaration in 2019.

- a) Equality – no implications directly resulting from this report.
- b) Biodiversity - no implications directly resulting from this report.
- c) Crime & Disorder - no implications directly resulting from this report.
- d) Environment & Climate Emergency - no implications directly resulting from this report.

## **Risk**

In decision making Councillors should give consideration to any risks to the Council and any action it can take to limit or negate its liability.

Financial Regulations to regulate and control financial affairs and accounting procedures should assist compliance with the Accounts and Audit Regulations 2015 and to reflect the guidance and good practice detailed in the “Practitioners’ Guide– governance and accountability for smaller authorities in England” (March 2025). Therefore their adoption is essential to help control risk.

## **Social Value**

Social value is the positive change the Council creates in the local community within which it operates. Robust financial management and control is a prerequisite of delivering social value. Financial Regulations assist in this regard.

## **Financial implications**

There are no financial implications arising directly from this report. However Financial Regulation which assist financial management and control are vital in the Council’s drive for value for money.

## **Recommendations**

Members are invited:

1. To note the report.
2. To recommend to the Town Council that the Financial Regulations (as amended), are adopted at its meeting on 13 July 2026.
3. That the Financial Regulations be further annually in May/June



**WITNEY**  
TOWN COUNCIL

## **FINANCIAL REGULATIONS**

[Draft with proposed changes 17 June 2026](#) ~~Adopted: 9<sup>th</sup> June 2025 (F328)~~  
Review Date: June 2026

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## 1. General

- 1.1. These Financial Regulations govern the financial management of the council and may only be amended or varied by resolution of the council. They are one of the council's governing documents and shall be observed in conjunction with the council's Standing Orders.
- 1.2. Councillors are expected to follow these regulations and not to entice employees to breach them. Failure to follow these regulations brings the office of councillor into disrepute.
- 1.3. Wilful breach of these regulations by an employee may result in disciplinary proceedings.
- 1.4. In these Financial Regulations:
  - 'Accounts and Audit Regulations' means the regulations issued under Sections 32, 43(2) and 46 of the Local Audit and Accountability Act 2014, or any superseding legislation, and then in force, unless otherwise specified.
  - "Approve" refers to an online action, allowing an electronic transaction to take place.
  - "Authorise" refers to a decision by the council, or a committee or an officer, to allow something to happen.
  - 'Proper practices' means those set out in *The Practitioners' Guide*
  - *Practitioners' Guide* refers to the guide issued by the Joint Panel on Accountability and Governance (JPAG) and published by NALC in England or Governance and Accountability for Local Councils in Wales – A Practitioners Guide jointly published by One Voice Wales and the Society of Local Council Clerks in Wales.
  - 'Must' and **bold text** refer to a statutory obligation the council cannot change.
  - 'Shall' refers to a non-statutory instruction by the council to its members and staff.
- 1.5. The Responsible Financial Officer (RFO) holds a statutory office, appointed by the council. The RFO;
  - acts under the policy direction of the council;
  - administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;
  - determines on behalf of the council its accounting records and control systems;
  - ensures the accounting control systems are observed;
  - ensures the accounting records are kept up to date;

- seeks economy, efficiency and effectiveness in the use of council resources; and
- produces financial management information as required by the council.

1.6. **The council must not delegate any decision regarding:**

- **setting the final budget or the precept (council tax requirement);**
- **the outcome of a review of the effectiveness of its internal controls**
- **approving accounting statements;**
- **approving an annual governance statement;**
- **borrowing;**
- **declaring eligibility for the General Power of Competence; and**
- **addressing recommendations from the internal or external auditors**

1.7. In addition, the council shall:

- determine and regularly review the bank mandate for all council bank accounts;
- authorise any grant or single commitment in excess of [£5,000];

**2. Risk management and internal control**

2.1. **The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.**

2.2. The Clerk [with the RFO] shall prepare, for approval by Policy, Governance and Finance Committee , a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the council at least annually.

2.3. When considering any new activity, the Clerk [with the RFO] shall prepare a draft risk assessment including risk management proposals for consideration by the council.

2.4. **At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.**

2.5. **The accounting control systems determined by the RFO must include measures to:**

- **ensure that risk is appropriately managed;**
- **ensure the prompt, accurate recording of financial transactions;**
- **prevent and detect inaccuracy or fraud; and**
- **allow the reconstitution of any lost records;**
- **identify the duties of officers dealing with transactions and**

- **ensure division of responsibilities.**

- 2.6. Copies of all bank reconciliations and the statements showing account balances at the end of each month shall be presented in a timely manner by the RFO for approval at the Policy, Governance and Finance Committee.
- 2.7. Regular back-up copies shall be made of the records on any council computer and stored either online or in a separate location from the computer. The council shall put measures in place to ensure that the ability to access any council computer is not lost if an employee leaves or is incapacitated for any reason.

### **3. Accounts and audit**

- 3.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations.
- 3.2. **The accounting records determined by the RFO must be sufficient to explain the council's transactions and to disclose its financial position with reasonable accuracy at any time. In particular, they must contain:**
  - **day-to-day entries of all sums of money received and expended by the council and the matters to which they relate;**
  - **a record of the assets and liabilities of the council;**
- 3.3. The accounting records shall be designed to facilitate the efficient preparation of the accounting statements in the Annual Governance and Accountability Return.
- 3.4. The RFO shall complete and certify the annual Accounting Statements of the council contained in the Annual Governance and Accountability Return in accordance with proper practices, as soon as practicable after the end of the financial year. Having certified the Accounting Statements, the RFO shall submit them (with any related documents) to the council, within the timescales required by the Accounts and Audit Regulations.
- 3.5. **The council must ensure that there is an adequate and effective system of internal audit of its accounting records and internal control system in accordance with proper practices.**
- 3.6. **Any officer or member of the council must make available such documents and records as the internal or external auditor consider 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.
- 3.7. The internal auditor shall be appointed by the council and shall carry out their work to evaluate the effectiveness of the council's risk management, control and

governance processes in accordance with proper practices specified in the Practitioners' Guide.

3.8. The council shall ensure that the internal auditor:

- is competent and independent of the financial operations of the council;
- reports to council in writing, or in person, on a regular basis with a minimum of two written reports during each financial year;
- can demonstrate competence, objectivity and independence, free from any actual or perceived conflicts of interest, including those arising from family relationships; and
- has no involvement in the management or control of the council.

3.9. Internal or external auditors may not under any circumstances:

- perform any operational duties for the council;
- initiate or approve accounting transactions;
- provide financial, legal or other advice including in relation to any future 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.

3.10. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as described in The Practitioners Guide.

3.11. 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 documents required by the Local Audit and Accountability Act 2014, or any superseding legislation, and the Accounts and Audit Regulations.

3.12. The RFO shall, without undue delay, bring to the attention of all councillors any correspondence or report from internal or external auditors.

#### **4. Budget and precept**

4.1. **Before setting a precept, the council must calculate its council tax requirement for each financial year by preparing and approving a budget, in accordance with The Local Government Finance Act 1992 or succeeding legislation.**

4.2. Budgets for salaries and wages, including employer contributions shall be reviewed by each committee at least annually as part of the "budget cycle" for the following

financial year and the final version shall be evidenced by a hard copy schedule of the complete budget, signed by the Town Clerk and Mayor following approval of the precept. The RFO will inform committees of any salary implications before they consider their draft budgets.

- 4.3. No later than December each year, the RFO shall prepare a draft budget with detailed estimates of all income and expenditure for the following financial year along with a forecast for the following four financial years, taking account of the lifespan of assets and cost implications of repair or replacement.
- 4.4. Unspent budgets for completed projects shall not be carried forward to a subsequent year although the Council may transfer them to an earmarked reserve for provide for future expenditure if this is, in the opinion of the RFO, affordable and prudent. Unspent funds for partially completed projects may only be carried forward (by placing them in an earmarked reserve) with the formal approval of the full council.
- 4.5. Each committee shall review its draft budget and submit any proposed amendments to the council Policy, Governance and Finance Committee not later than the end of December each year.
- 4.6. The draft budget forecast, including any recommendations for the use or accumulation of reserves, shall be considered by the Policy, Governance and Finance Committee which may make recommendations to the council.
- 4.7. Having considered the proposed budget and four-year forecast, the council shall determine its council tax (England) requirement by setting a budget. The council shall set a precept for this amount no later than the end of January for the ensuing financial year.
- 4.8. **Any member with council tax unpaid for more than two months is prohibited from voting on the budget or precept by Section 106 of the Local Government Finance Act 1992 and must disclose at the start of the meeting that Section 106 applies to them.**
- 4.9. The RFO shall **issue the precept to the billing authority no later than the end of February** and supply each member with a copy of the agreed annual budget.
- 4.10. The agreed budget provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned.
- [4.11.](#) Changes in earmarked reserves shall be approved by council as part of the budgetary control process. However the Council may by resolution delegate to individual committees the powers to utilise specific earmarked reserves for expenditure. Note that unless an earmarked reserve comprises capital receipts or restricted funds (e.g. a grant given to the Council for a specific purpose), they shall be considered to

comprise unrestricted revenue funds and therefore a specific earmarked reserve may be, by Council resolution, returned to the general fund at any time.

4.12. Where a recommendation on expenditure is not carried by a Spending Committee, the Policy, Governance & Finance (PGF) Committee reserves the right to re-examine the matter at its meeting. The PGF Committee may review and overturn the decision if additional information is presented that demonstrates a clear public need and its affordability, within an existing budget or supplementary estimate from the General Fund.

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## 5. Procurement

5.1. **Members and officers are responsible for obtaining value for money at all times.** Any officer procuring goods, services or works should ensure, as far as practicable, that the best available terms are obtained, usually by obtaining prices from several suppliers.

5.2. The RFO should verify the lawful nature of any proposed purchase before it is made and in the case of new or infrequent purchases, should ensure that the legal power being used is reported to the meeting at which the order is authorised and also recorded in the minutes.

5.3. Every contract shall comply with the council's Standing Orders and these Financial Regulations and no exceptions shall be made, except in an emergency.

5.4. **For a contract for the supply of goods, services or works where the estimated value will exceed the thresholds set by Parliament, the full requirements of The Procurement Act 2023 and The Procurement Regulations 2024 or any superseding legislation ("the Legislation"), must be followed in respect of the tendering, award and notification of that contract.**

5.5. Where the estimated value is below the Government threshold, the council shall (with the exception of items listed in paragraph 5.12) obtain prices as follows:

5.6.i. For contracts estimated to exceed £65,000 including VAT, the Town Clerk shall seek formal tenders from at least three suppliers agreed by the relevant committee OR advertise an open invitation for tenders in compliance with any relevant provisions of the Legislation. Tenders shall be invited in accordance with Appendix 1.

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5.7.ii. For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the Legislation regarding the publication of invitations and notices.

~~5.8.iii.~~ For contracts greater than £5,000 excluding VAT the Town Clerk or duly authorised officer shall seek at least [3] fixed-price quotes.

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~~iv.~~ Where the value is between £500 and £5,000 excluding VAT, the Town Clerk or duly authorised officer shall have executive power and shall try to obtain three estimates which might include evidence of online prices, or recent prices from regular suppliers.

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~~v.~~ For smaller purchases, Town Clerk of duly authorised officer shall seek to achieve value for money.

~~vi.~~ As an alternative to the procurement requirements outlined at 5.5 (i) to (v) the Council may, with the prior approval of the relevant spending committee, procure goods and services through the use of a third-party framework agreement in accordance with the Procurement Act 2023 (in particular sections 45-49).

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~~5.6.~~ Contracts must not be split to avoid compliance with these rules.

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~~5.9.~~

~~5.10.5.7.~~ The requirement to obtain competitive prices in these regulations need not apply to contracts that relate to items (i) to (iv) below:

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- i. for the supply of gas, electricity, water, sewerage and telephone services;
- ii. specialist services, such as legal professionals acting in disputes;
- iii. repairs to, or parts for, existing machinery or equipment;
- iv. works, goods or services that constitute an extension of an existing contract;
- v. goods or services that are only available from one supplier or are sold at a fixed price.

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~~5.11.5.8.~~ When applications are made to waive this financial regulation to enable a price to be negotiated without competition, the reason should be set out in a recommendation to the Policy, Governance and Finance Committee. Avoidance of competition is not a valid reason.

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~~5.9.~~ The council shall not be obliged to accept the lowest or any tender, quote or estimate.

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~~5.13.5.10.~~ Individual purchases within an agreed budget for that type of expenditure may be authorised by the Town Clerk, under delegated authority. The Town Clerk has the

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discretion to seek the advice or approval of the relevant committee if deemed necessary.

5.11. Payments in respect of grants shall be made following agreement by the Council within the budget set and in accordance with any policy statement agreed by the council.}

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~~5.14.~~

~~5.15-5.12.~~ No individual member, or informal group of members may issue an official order or make any contract on behalf of the council.

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~~5.16-5.13.~~ 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'). Conditions regarding these are as follows:-

(a) Within the same cost centre a departmental head may recommend to the RFO transfers between budget lines provided that this does not distort Council policy, and that the RFO may authorise such transfers provided that this does not distort Council policy.

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(b) A committee may authorise a reallocation of resources between its departments/cost centres.

(c) A reallocation of resources between committees will require the approval of the Council, acting on the advice of the Policy, Governance & Finance Committee and the committees concerned.

(d) A reallocation of resources between capital projects will require the approval of the Council, acting on the advice of the Policy, Governance & Finance Committee and the committees concerned.

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5.14. In cases of serious risk to the delivery of council services or to public safety on council premises, the Town Clerk may authorise expenditure of up to £5,000 excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Town Clerk shall report such action to the Chair of the Policy, Governance and Finance Committee as soon as reasonably possible and to the council as soon as practicable thereafter.

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~~5.18~~5.15. No expenditure shall be authorised, no contract entered into or tender accepted in relation to any major project, unless the council is satisfied that the necessary funds are available and that where a loan is required, Government borrowing approval has been obtained first.

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5.16. An official order 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, along with evidence of receipt of goods.

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~~5.20~~5.17. Access to any ordering system them shall be controlled by the RFO to avoid misuse.

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## **6. Banking and payments**

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~~5.21~~6.1. The council's banking arrangements, including the bank mandate, shall be made by the RFO in consultation with the Town Clerk and authorised by the council; banking arrangements shall not be delegated to a committee. The council has resolved to bank with Barclays Bank. The arrangements shall be reviewed annually for security and efficiency.

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~~5.22~~6.2. The council must have safe and efficient arrangements for making payments, to safeguard against the possibility of fraud or error. For payments in excess of £5,000 more than one person should be involved in any payment, by dual online authorisation or dual cheque signing. Even where a purchase has been authorised, the payment must also be authorised and only authorised payments shall be approved or signed to allow the funds to leave the council's bank.

6.3. All purchase invoices shall be authorised by the appropriate Head of Service or officer prior to them being passed to Finance for payment. Each initial purchase invoice shall be supported by a purchase order which is attached to the invoice. Subsequent invoices for the same goods or service do not require additional purchase orders. Each purchase invoice shall be coded to a cost centre / account code for which the authoriser has authority to charge to and which has sufficient budget available.

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~~5.24~~6.4. All invoices for payment shall be examined, verified and certified by the Head of Service or officer/budget holder 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 through its budget setting process. All invoices shall be coded by the Head of Service or Officer to a budget area appropriate to the nature of the invoice.

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~~5.25.~~ 6.5. The Admin Support Assistant or RFO shall examine invoices for arithmetical accuracy and analyse them to the appropriate expenditure heading.

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~~5.26.~~6.6. All invoices shall also be examined and then countersigned by the RFO or in their absence the Town Clerk or Deputy Town Clerk. The RFO shall take all steps to pay all invoices submitted, and which are in order, at the next available payment run as appropriate.

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~~5.27.~~6.7. Officers authorised to sign off purchase ~~invoices~~orders and purchase ~~invoices~~orders within agreed limits up to £1,000 (excluding VAT) without requiring authorisation by the Town Clerk are:

- a. Biodiversity and Green Spaces Officer
- b. Communications & Community Engagement Officer
- c. Compliance & Environment Officer
- d. Deputy Town Clerk
- e. Head of Estates and Operations
- f. Operations Manager
- g. PA to Town Clerk
- h. Project Officer
- i. Responsible Financial Officer
- j. Senior Admin Officer and Committee Clerk
- k. Town Clerk and Chief Executive Officer
- l. Venue & Events Officer

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Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of employment) may be summarised to avoid disclosing any personal information.

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All purchase orders and invoices for £1,000 (excluding VAT) or more must be authorised by the Town Clerk/CEO or in their absence the Deputy Town Clerk.

~~5.28.~~ 6.8. All payments shall be made by online banking/cheque, in accordance with a resolution of the council -unless the council resolves to use a different payment method.

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~~5.29-6.9.~~ For each financial year the RFO may draw up a schedule of regular payments due in relation to a continuing contract or obligation (such as Salaries, PAYE, National Insurance, pension contributions, rent, rates, regular maintenance contracts and similar items), which the Policy, Governance and Finance Committee may authorise in advance for the year.

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~~5.30-6.10.~~ The Town Clerk/ CEO or in their absence the Deputy Town Clerk shall have delegated authority:

- a. to authorise payments within an agreed budget for that type of expenditure. The Town Clerk/ CEO has the discretion to seek the advice or approval of the relevant committee if deemed necessary.
- b. payments of up to £5,000 excluding VAT where there is no budget available in cases of serious risk to the delivery of council services or to public safety on council premises.
- c. Fund transfers within the councils banking arrangements. In the absence of the Town Clerk/CEO and the Deputy Town Clerk these transfers may be authorised by two Members, on recommendation of the RFO.

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~~6.11.~~ The RFO shall present a schedule of payments made under delegated powers, forming part of the agenda for the meeting, to the Policy, Governance and Finance Committee. The Committee shall review the schedule for compliance and, having satisfied itself, approve the payments by resolution.

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## ~~6.7.~~ Electronic payments

~~6.4-7.1.~~ Where internet banking arrangements are made with any bank, the RFO shall be appointed as the Service Administrator. The bank mandate agreed by the council shall detail the arrangements for execution of payments. Payments of up to £5,000 may be authorised by the Town Clerk/CEO or the Deputy Town Clerk, or in their absence two Members, on the recommendation of the RFO. Payments of £5,000 or more must be authorised by one Councillor and the Town Clerk or Deputy, or two Councillors. No signatory should be involved in approving any payment to themselves.

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~~7.2.~~ All authorised signatories shall have access to view the council's bank accounts online on request.

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~~7.3.~~ No employee or councillor shall disclose any PIN or password, relevant to the council or its banking, to anyone not authorised in writing by the council or a duly delegated committee.

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7.4. The Service Administrator (RFO) shall set up all items due for payment online, which are assigned a payment reference, which is known as the ELP – Electronic Payment Number. The RFO may delegate this task to the Admin Support Assistant.

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7.5. All electronic payments shall be processed at the Council’s offices. When signatories are authorising payments they shall be given a list of payments for approval, together with copies of the relevant invoices, which they will be required to sign when authorising the payments.

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7.6. In the prolonged absence of the Service Administrator the Town Clerk/ CEO shall make arrangements for another council officer to set up any payments due before the return of the Service Administrator.

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6.3-7.7. Evidence shall be retained showing who approved the payment online. The ELP will be written on the invoice together with the payment date. A file will be retained with a printout each time an electronic payment is made.

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6.4-7.8. The Town Clerk/ CEO may determine that Regular payments (such as gas, electricity, telephone, broadband, water, National Non-Domestic Rates, refuse collection, pension contributions and HMRC payments) may be made by variable direct debit, provided that the instructions are Signed in accordance with the bank mandate.

6.5-7.9. Payment may be made by BACS or CHAPS in accordance with the bank mandate provided that each payment is approved online by authorised signatories (see 7.1 above), evidence is retained and any payments are reported, together with other payments made, to the Policy, Governance and Finance Committee.

6.6-7.10. If thought appropriate by the Town Clerk/ CEO regular payments of fixed sums may be made by banker’s standing order, provided that the instructions are signed or approved online in accordance with ethe bank mandate, evidence of this is retained and any payments are reported , together with other payments made, to the Policy, Governance and Finance Committee.

7.11. Bank account details of suppliers are a potential area for fraud and therefore reasonable steps must be taken to ensure that they are genuine. When the first electronic payment is made to a supplier the bank account details which have been submitted by the supplier will be verified by the RFO or another member of staff at their direction, in accordance with the advice of the Council’s bankers. Account details for suppliers may

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only be changed upon written notification by the supplier verified by the RFO or another member at his direction in accordance with the advice of the Council's bankers.

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~~6.8-7.12.~~ Members and officers shall ensure that any computer used for the council's financial business has adequate security, with anti-virus, anti-spyware and firewall software installed and regularly updated.

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~~6.9-7.13.~~ Remembered password facilities {other than secure password stores requiring separate identity verification} should not be used on any computer used for council banking.

## **7.8. Cheque payments**

~~7.1-8.1.~~ Cheques or orders for payment for up to £5,000 and which are made in accordance with a resolution or delegated decision shall be signed by the Town Clerk or two members. Cheques of £5,000 or more shall be signed by two members. In addition cheques of up to £500 and which required to reimburse the petty cash only, may be signed by the Deputy Town Clerk or RFO.

~~7.2-8.2.~~ A signatory having a family or business relationship with the beneficiary of a payment shall not, under normal circumstances, be a signatory to that payment.

~~7.3-8.3.~~ To indicate agreement of the details on the cheque with the counterfoil and the invoice or similar documentation, the signatories shall also initial the cheque counterfoil and invoice.

## **8.9. Payment cards**

~~8.1-9.1.~~ Any Debit Card issued for use will be specifically restricted to the Town Clerk and Deputy Town Clerk (in the Town Clerk's absence) and will also be restricted to a single transaction maximum value of £1,000 unless authorised by council or finance committee in writing before any order is placed.

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~~8.2-9.2.~~ A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the Policy, Governance and Finance Committee. Transactions and purchases made will be reported to the Committee. Authority for topping-up shall be at the discretion of the Town Clerk.

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~~9.3.~~ Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Town Clerk and Deputy Town Clerk (in the Town Clerk's absence) and any balance shall be paid in full each month.

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~~8.4.9.4.~~ Personal credit or debit cards of members or staff shall not be used except for expenses of up to £500 including VAT in a single transaction, incurred in accordance with council policy and budget.

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## **9.10. Petty Cash**

~~9.1.10.1.~~ The RFO shall maintain a petty cash [float/imprest account] of £500 and may provide petty cash to officers for the purpose of defraying operational and other expenses.

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- a) Vouchers for payments made from petty cash shall be kept, along with receipts to substantiate every payment.
- b) Cash 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 any schedule of payments presented for approval.

## **10.11. Payment of salaries and allowances**

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**11.1. As an employer, the council must make arrangements to comply with the statutory requirements of PAYE legislation.**

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~~10.2.11.2.~~ **Councillors allowances (where paid) are also liable to deduction of tax under PAYE rules and must be taxed correctly before payment.**

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~~10.3.11.3.~~ Salary rates shall be agreed by the council, or a duly delegated committee. No changes shall be made to any employee's gross pay, emoluments, or terms and conditions of employment without the prior consent of the Personnel Sub-Committee, Policy, Governance and Finance Committee or full council.

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~~10.4.11.4.~~ Payment of salaries shall be made, after deduction of tax, national insurance, pension contributions and any similar statutory or discretionary deductions, on the dates stipulated in employment contracts.

~~10.5.11.5.~~ Deductions from salary shall be paid to the relevant bodies within the required timescales, provided that each payment is reported, as set out in these regulations above.

**11.6.** Each payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a payroll control account or other separate confidential record by the RFO, with the total of such payments each calendar month reported in the cashbook. Payroll reports will be reviewed by the Town Clerk to ensure that the correct payments have been made.

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~~10.7.~~11.7. Each 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:

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- a) by any councillor who can demonstrate a need to know to the Town Clerk;
- 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.

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~~11.8.~~ ~~11.8~~ 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.

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~~11.9~~11.9. Any termination payments shall be supported by a report to the Personnel Sub-Committee, setting out a clear business case. Termination payments shall only be authorised by the Policy, Governance and Finance Committee.

~~11.10~~11.10. Before employing interim staff, the council must consider a full business case. However this will not be required if there is an existing budgetary provision and as long as this does not distort council policy.

## ~~11.12.~~ Loans and investments

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~~11.1~~11.1. Any application for Government approval to borrow money and subsequent arrangements for a loan must be authorised by the full council and recorded in the minutes. All borrowing shall be in the name of the council, after obtaining any necessary approval.

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~~11.2~~11.2. Any financial arrangement which does not require formal borrowing approval from the Secretary of State (such as Hire Purchase, Leasing of tangible assets or loans to be repaid within the financial year) must be authorised by the full council, following a written report on the value for money of the proposed transaction.

~~11.3~~11.3. The council shall consider the requirement for an Investment Strategy and Policy in accordance with Statutory Guidance on Local Government Investments, which must be written in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.

12.4. All investment of money under the control of the council shall be in the name of the council.

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11.5-12.5. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.

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11.6-12.6. Payments in respect of short term or long-term investments, including transfers between bank accounts held in the same bank, shall be made in accordance with these regulations.

### 12-13. Income

13.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.

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~~12.1.~~

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12.2-13.2. The council will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process and included in the reports of the RFO to the various committees. The RFO shall be responsible for the collection of all amounts due to the council.

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13.3. Individual sums of £100 or more which are considered by the RFO to be irrecoverable shall be reported to the Policy, Governance & Finance Committee and shall be written off by the full Council, subject to a resolution of the Policy, Governance & Finance Committee. Individual sums of less than £100 may be written off by the RFO with the agreement of the Town Clerk or in their prolonged absence, the Deputy Town Clerk.

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~~12.3.~~

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12.4-13.4. Any sums found to be irrecoverable and any bad debts shall be reported to the council by the RFO when they considered that the debt is irrecoverable. The council's approval shall be shown in the accounting records.

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12.5-13.5. All sums received on behalf of the council shall be deposited intact with the council's bankers, with such frequency as the RFO considers necessary. The origin of each receipt shall clearly be recorded on the paying-in slip or other record.

12.6-13.6. Personal cheques shall not be cashed out of money held on behalf of the council.

13.7. The RFO shall ensure that VAT is correctly recorded in the council's accounting software and that any VAT Return required is submitted from the software by the due date.

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~~12.7.~~

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13.8. The RFO shall ensure that a cash handling procedure is effective to avoid any losses, including fraud and that other appropriate controls are in place. Banking of cash shall be undertaken in accordance with the conditions set out in the Council's insurance policy document, which for 2025-26 is in part D (Money), section 5.

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#### **13.14. Payments under contracts for building or other construction works**

13.1-14.1. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments, which shall be made within the time specified in the contract based on signed certificates from the architect or other consultant engaged to supervise the works.

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13.2-14.2. Any variation of, addition to or omission from a contract must be authorised by the Town Clerk to the contractor in writing, with the council being informed where the final cost is likely to exceed the contract sum by 5% or more, or likely to exceed the budget available.

#### **14.15. Stores and equipment**

14.1-15.1. The officer in charge of each section shall be responsible for the care and custody of stores and equipment in that section.

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14.2-15.2. 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.

14.3-15.3. Stocks shall be kept at the minimum levels consistent with operational requirements.

14.4-15.4. The senior manager in each section shall be responsible for ensuring that they or another officer conduct periodic checks of stocks and stores, at least annually. This may be, as in the case of the café/bar, be contracted to an external professional.

#### **15.16. Assets, properties and estates**

15.1-16.1. The Town Clerk/CEO shall make arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the council.

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16.2. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date, with a record of all properties held by the council, their 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.

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15.2-

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~~15.3-16.3.~~ The continued existence of tangible assets shown in the Register shall be verified at least annually.

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~~16.4.~~ No interest in land 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. In each case a written report shall be provided to council, via the relevant committee(s) 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 where required by law).

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~~15.4-~~

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~~15.5-16.5.~~ No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of unless the Council has made budgetary provision for such property and any other consents required by law have been obtained.

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~~15.6-16.6.~~ Inventories shall be maintained by all departments and therein shall be recorded an adequate description of furniture, fittings and equipment, plant and machinery. All inventories shall be in a form approved by the RFO, who in consultation with the Town Clerk may agree that certain items may be excluded from the records.

~~15.7-16.7.~~ Each departmental head shall be responsible for maintaining an annual check of all items on the inventory, for taking action in relation to surpluses or deficiencies and noting the inventory accordingly, and possibly in conjunction with a health and safety inspection of assets.

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## **~~16-17.~~ Insurance**

~~16.1-17.1.~~ The RFO shall keep a record of all insurances effected by the council and the property and risks covered, reviewing these annually before the renewal date in conjunction with the council's review of risk management in consultation with other council officers as appropriate.

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~~16.2-17.2.~~ Each officer 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.

~~16.3-17.3.~~ The RFO shall be notified of any loss, liability, damage or event likely to lead to a claim, and shall report these to Policy, Governance and Finance Committee at the next available meeting. The RFO shall negotiate all claims on the council's insurers {in consultation with the Town Clerk/ CEO}.

~~16.4-17.4.~~ 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.

**17.18. 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 Town 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 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 presented to all members. Suspension does not disapply any legislation or permit the council to act unlawfully.
- 18.3 The council may temporarily amend these Financial Regulations by a duly notified resolution, to cope with periods of absence, local government reorganisation, national restrictions or other exceptional circumstances.

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#### ***Appendix 1 - Tender process***

- 1) Any invitation to tender issued under this regulation shall be subject to and in accordance with the Council's Standing Orders, Financial Regulations, Procurement Policy and any other policies which the Council may have in place and shall refer to the terms of the Bribery Act 2010.
- 2) Any 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.
- 3) The invitation shall in addition state that tenders must be addressed to the Town Clerk/CEO in the ordinary course of post, unless an electronic tendering process has been agreed by the Town Clerk/CEO
- 4) Where a postal process is used, 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. All sealed tenders shall be opened at the same time on the prescribed date by the Town Clerk/CEO in the presence of at least one member of council.
- 5) Where an electronic tendering process is used, the council shall use a specific email address that will be monitored to ensure that nobody accesses any tender before the expiry of the deadline for submission.
- 6) Where 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, 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.



**WITNEY**  
TOWN COUNCIL

## **FINANCIAL REGULATIONS**

Draft with proposed changes 17 June 2026

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## 1. General

- 1.1. These Financial Regulations govern the financial management of the council and may only be amended or varied by resolution of the council. They are one of the council's governing documents and shall be observed in conjunction with the council's Standing Orders.
- 1.2. Councillors are expected to follow these regulations and not to entice employees to breach them. Failure to follow these regulations brings the office of councillor into disrepute.
- 1.3. Wilful breach of these regulations by an employee may result in disciplinary proceedings.
- 1.4. In these Financial Regulations:
  - 'Accounts and Audit Regulations' means the regulations issued under Sections 32, 43(2) and 46 of the Local Audit and Accountability Act 2014, or any superseding legislation, and then in force, unless otherwise specified.
  - "Approve" refers to an online action, allowing an electronic transaction to take place.
  - "Authorise" refers to a decision by the council, or a committee or an officer, to allow something to happen.
  - 'Proper practices' means those set out in *The Practitioners' Guide*
  - *Practitioners' Guide* refers to the guide issued by the Joint Panel on Accountability and Governance (JPAG) and published by NALC in England or Governance and Accountability for Local Councils in Wales – A Practitioners Guide jointly published by One Voice Wales and the Society of Local Council Clerks in Wales.
  - 'Must' and **bold text** refer to a statutory obligation the council cannot change.
  - 'Shall' refers to a non-statutory instruction by the council to its members and staff.
- 1.5. The Responsible Financial Officer (RFO) holds a statutory office, appointed by the council. The RFO;
  - acts under the policy direction of the council;
  - administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;
  - determines on behalf of the council its accounting records and control systems;
  - ensures the accounting control systems are observed;
  - ensures the accounting records are kept up to date;

- seeks economy, efficiency and effectiveness in the use of council resources; and
- produces financial management information as required by the council.

1.6. **The council must not delegate any decision regarding:**

- **setting the final budget or the precept (council tax requirement);**
- **the outcome of a review of the effectiveness of its internal controls**
- **approving accounting statements;**
- **approving an annual governance statement;**
- **borrowing;**
- **declaring eligibility for the General Power of Competence; and**
- **addressing recommendations from the internal or external auditors**

1.7. In addition, the council shall:

- determine and regularly review the bank mandate for all council bank accounts;
- authorise any grant or single commitment in excess of [£5,000];

**2. Risk management and internal control**

2.1. **The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.**

2.2. The Clerk [with the RFO] shall prepare, for approval by Policy, Governance and Finance Committee , a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the council at least annually.

2.3. When considering any new activity, the Clerk [with the RFO] shall prepare a draft risk assessment including risk management proposals for consideration by the council.

2.4. **At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.**

2.5. **The accounting control systems determined by the RFO must include measures to:**

- **ensure that risk is appropriately managed;**
- **ensure the prompt, accurate recording of financial transactions;**
- **prevent and detect inaccuracy or fraud; and**
- **allow the reconstitution of any lost records;**
- **identify the duties of officers dealing with transactions and**

- **ensure division of responsibilities.**
- 2.6. Copies of all bank reconciliations and the statements showing account balances at the end of each month shall be presented in a timely manner by the RFO for approval at the Policy, Governance and Finance Committee.
- 2.7. Regular back-up copies shall be made of the records on any council computer and stored either online or in a separate location from the computer. The council shall put measures in place to ensure that the ability to access any council computer is not lost if an employee leaves or is incapacitated for any reason.

### **3. Accounts and audit**

- 3.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations.
- 3.2. **The accounting records determined by the RFO must be sufficient to explain the council's transactions and to disclose its financial position with reasonable accuracy at any time. In particular, they must contain:**
- **day-to-day entries of all sums of money received and expended by the council and the matters to which they relate;**
  - **a record of the assets and liabilities of the council;**
- 3.3. The accounting records shall be designed to facilitate the efficient preparation of the accounting statements in the Annual Governance and Accountability Return.
- 3.4. The RFO shall complete and certify the annual Accounting Statements of the council contained in the Annual Governance and Accountability Return in accordance with proper practices, as soon as practicable after the end of the financial year. Having certified the Accounting Statements, the RFO shall submit them (with any related documents) to the council, within the timescales required by the Accounts and Audit Regulations.
- 3.5. **The council must ensure that there is an adequate and effective system of internal audit of its accounting records and internal control system in accordance with proper practices.**
- 3.6. **Any officer or member of the council must make available such documents and records as the internal or external auditor consider 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.
- 3.7. The internal auditor shall be appointed by the council and shall carry out their work to evaluate the effectiveness of the council's risk management, control and

governance processes in accordance with proper practices specified in the Practitioners' Guide.

3.8. The council shall ensure that the internal auditor:

- is competent and independent of the financial operations of the council;
- reports to council in writing, or in person, on a regular basis with a minimum of two written reports during each financial year;
- can demonstrate competence, objectivity and independence, free from any actual or perceived conflicts of interest, including those arising from family relationships; and
- has no involvement in the management or control of the council.

3.9. Internal or external auditors may not under any circumstances:

- perform any operational duties for the council;
- initiate or approve accounting transactions;
- provide financial, legal or other advice including in relation to any future 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.

3.10. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as described in The Practitioners Guide.

3.11. 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 documents required by the Local Audit and Accountability Act 2014, or any superseding legislation, and the Accounts and Audit Regulations.

3.12. The RFO shall, without undue delay, bring to the attention of all councillors any correspondence or report from internal or external auditors.

#### **4. Budget and precept**

4.1. **Before setting a precept, the council must calculate its council tax requirement for each financial year by preparing and approving a budget, in accordance with The Local Government Finance Act 1992 or succeeding legislation.**

4.2. Budgets for salaries and wages, including employer contributions shall be reviewed by each committee at least annually as part of the "budget cycle" for the following financial year and the final version shall be evidenced by a hard copy schedule of the complete budget, signed by the Town Clerk and Mayor following approval of the

precept. The RFO will inform committees of any salary implications before they consider their draft budgets.

- 4.3. No later than December each year, the RFO shall prepare a draft budget with detailed estimates of all income and expenditure for the following financial year along with a forecast for the following four financial years, taking account of the lifespan of assets and cost implications of repair or replacement.
- 4.4. Unspent budgets for completed projects shall not be carried forward to a subsequent year although the Council may transfer them to an earmarked reserve for provide for future expenditure if this is, in the opinion of the RFO, affordable and prudent. Unspent funds for partially completed projects may only be carried forward (by placing them in an earmarked reserve) with the formal approval of the full council.
- 4.5. Each committee shall review its draft budget and submit any proposed amendments to the council Policy, Governance and Finance Committee not later than the end of December each year.
- 4.6. The draft budget forecast, including any recommendations for the use or accumulation of reserves, shall be considered by the Policy, Governance and Finance Committee which may make recommendations to the council.
- 4.7. Having considered the proposed budget and four-year forecast, the council shall determine its council tax (England) requirement by setting a budget. The council shall set a precept for this amount no later than the end of January for the ensuing financial year.
- 4.8. **Any member with council tax unpaid for more than two months is prohibited from voting on the budget or precept by Section 106 of the Local Government Finance Act 1992 and must disclose at the start of the meeting that Section 106 applies to them.**
- 4.9. The RFO shall **issue the precept to the billing authority no later than the end of February** and supply each member with a copy of the agreed annual budget.
- 4.10. The agreed budget provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned.
- 4.11. Changes in earmarked reserves shall be approved by council as part of the budgetary control process. However the Council may by resolution delegate to individual committees the powers to utilise specific earmarked reserves for expenditure. Note that unless an earmarked reserve comprises capital receipts or restricted funds (e.g. a grant given to the Council for a specific purpose), they shall be considered to comprise unrestricted revenue funds and therefore a specific earmarked reserve may be, by Council resolution, returned to the general fund at any time.

4.12. Where a recommendation on expenditure is not carried by a Spending Committee, the Policy, Governance & Finance (PGF) Committee reserves the right to re-examine the matter at its meeting. The PGF Committee may review and overturn the decision if additional information is presented that demonstrates a clear public need and its affordability, within an existing budget or supplementary estimate from the General Fund.

## 5. Procurement

- 5.1. **Members and officers are responsible for obtaining value for money at all times.** Any officer procuring goods, services or works should ensure, as far as practicable, that the best available terms are obtained, usually by obtaining prices from several suppliers.
- 5.2. The RFO should verify the lawful nature of any proposed purchase before it is made and in the case of new or infrequent purchases, should ensure that the legal power being used is reported to the meeting at which the order is authorised and also recorded in the minutes.
- 5.3. Every contract shall comply with the council's Standing Orders and these Financial Regulations and no exceptions shall be made, except in an emergency.
- 5.4. **For a contract for the supply of goods, services or works where the estimated value will exceed the thresholds set by Parliament, the full requirements of The Procurement Act 2023 and The Procurement Regulations 2024 or any superseding legislation ("the Legislation"), must be followed in respect of the tendering, award and notification of that contract.**
- 5.5. Where the estimated value is below the Government threshold, the council shall (with the exception of items listed in paragraph 5.12) obtain prices as follows:
- i. For contracts estimated to exceed £65,000 including VAT, the Town Clerk shall seek formal tenders from at least three suppliers agreed by the relevant committee OR advertise an open invitation for tenders in compliance with any relevant provisions of the Legislation. Tenders shall be invited in accordance with Appendix 1.
  - ii. **For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the Legislation regarding the publication of invitations and notices.**
  - iii. For contracts greater than £5,000 excluding VAT the Town Clerk or duly authorised officer shall seek at least [3] fixed-price quotes.
  - iv. Where the value is between £500 and £5,000 excluding VAT, the Town Clerk or duly authorised officer shall have executive power and shall try to obtain three estimates which might include evidence of online prices, or recent prices from regular suppliers.

- v. For smaller purchases, Town Clerk of duly authorised officer shall seek to achieve value for money.
- vi. As an alternative to the procurement requirements outlined at 5.5 (i) to (v) the Council may, with the prior approval of the relevant spending committee, procure goods and services through the use of a third-party framework agreement in accordance with the Procurement Act 2023 (in particular sections 45-49).

**5.6. Contracts must not be split to avoid compliance with these rules.**

5.7. The requirement to obtain competitive prices in these regulations need not apply to contracts that relate to items (i) to (iv) below:

- i. for the supply of gas, electricity, water, sewerage and telephone services;
- ii. specialist services, such as legal professionals acting in disputes;
- iii. repairs to, or parts for, existing machinery or equipment;
- iv. works, goods or services that constitute an extension of an existing contract;
- v. goods or services that are only available from one supplier or are sold at a fixed price.

5.8. When applications are made to waive this financial regulation to enable a price to be negotiated without competition, the reason should be set out in a recommendation to the Policy, Governance and Finance Committee. Avoidance of competition is not a valid reason.

5.9. The council shall not be obliged to accept the lowest or any tender, quote or estimate.

5.10. Individual purchases within an agreed budget for that type of expenditure may be authorised by the Town Clerk, under delegated authority. The Town Clerk has the discretion to seek the advice or approval of the relevant committee if deemed necessary.

5.11. Payments in respect of grants shall be made following agreement by the Council within the budget set and in accordance with any policy statement agreed by the council.

5.12. No individual member, or informal group of members may issue an official order or make any contract on behalf of the council.

5.13. 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'). Conditions regarding these are as follows:-

- (a) Within the same cost centre a departmental head may recommend to the RFO transfers between budget lines provided that this does not distort Council policy, and that the RFO may authorise such transfers provided that this does not distort Council policy.
- (b) A committee may authorise a reallocation of resources between its departments/cost centres.
- (c) A reallocation of resources between committees will require the approval of the Council, acting on the advice of the Policy, Governance & Finance Committee and the committees concerned.
- (d) A reallocation of resources between capital projects will require the approval of the Council, acting on the advice of the Policy, Governance & Finance Committee and the committees concerned.

5.14. In cases of serious risk to the delivery of council services or to public safety on council premises, the Town Clerk may authorise expenditure of up to £5,000 excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Town Clerk shall report such action to the Chair of the Policy, Governance and Finance Committee as soon as reasonably possible and to the council as soon as practicable thereafter.

5.15. No expenditure shall be authorised, no contract entered into or tender accepted in relation to any major project, unless the council is satisfied that the necessary funds are available and that where a loan is required, Government borrowing approval has been obtained first.

5.16. An official order 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, along with evidence of receipt of goods.

5.17. Access to any ordering system them shall be controlled by the RFO to avoid misuse.

## **6. Banking and payments**

- 6.1. The council's banking arrangements, including the bank mandate, shall be made by the RFO in consultation with the Town Clerk and authorised by the council; banking arrangements shall not be delegated to a committee. The council has resolved to bank with Barclays Bank. The arrangements shall be reviewed annually for security and efficiency.
- 6.2. The council must have safe and efficient arrangements for making payments, to safeguard against the possibility of fraud or error. For payments in excess of £5,000 more than one person should be involved in any payment, by dual online authorisation or dual cheque signing. Even where a purchase has been authorised, the payment must also be authorised and only authorised payments shall be approved or signed to allow the funds to leave the council's bank.
- 6.3. All purchase invoices shall be authorised by the appropriate Head of Service or officer prior to them being passed to Finance for payment. Each initial purchase invoice shall be supported by a purchase order which is attached to the invoice. Subsequent invoices for the same goods or service do not require additional purchase orders. Each purchase invoice shall be coded to a cost centre / account code for which the authoriser has authority to charge to and which has sufficient budget available.
- 6.4. All invoices for payment shall be examined, verified and certified by the Head of Service or officer/budget holder 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 through its budget setting process. All invoices shall be coded by the Head of Service or Officer to a budget area appropriate to the nature of the invoice.
- 6.5. The Admin Support Assistant or RFO shall examine invoices for arithmetical accuracy and analyse them to the appropriate expenditure heading.
- 6.6. All invoices shall also be examined and then countersigned by the RFO or in their absence the Town Clerk or Deputy Town Clerk. The RFO shall take all steps to pay all invoices submitted, and which are in order, at the next available payment run as appropriate.
- 6.7. Officers authorised to sign off purchase orders and purchase invoices within agreed limits up to £1,000 (excluding VAT) without requiring authorisation by the Town Clerk are:
  - a. Biodiversity and Green Spaces Officer
  - b. Communications & Community Engagement Officer
  - c. Compliance & Environment Officer
  - d. Deputy Town Clerk

- e. Head of Estates and Operations
- f. Operations Manager
- g. PA to Town Clerk
- h. Project Officer
- i. Responsible Financial Officer
- j. Senior Admin Officer and Committee Clerk
- k. Town Clerk and Chief Executive Officer
- l. Venue & Events Officer

Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of employment) may be summarised to avoid disclosing any personal information.

All purchase orders and invoices for £1,000 (excluding VAT) or more must be authorised by the Town Clerk/CEO or in their absence the Deputy Town Clerk.

6.8. All payments shall be made by online banking/cheque, in accordance with a resolution of the council unless the council resolves to use a different payment method.

6.9. For each financial year the RFO may draw up a schedule of regular payments due in relation to a continuing contract or obligation (such as Salaries, PAYE, National Insurance, pension contributions, rent, rates, regular maintenance contracts and similar items), which the Policy, Governance and Finance Committee may authorise in advance for the year.

6.10. The Town Clerk/ CEO or in their absence the Deputy Town Clerk shall have delegated authority:

- a. to authorise payments within an agreed budget for that type of expenditure. The Town Clerk/ CEO has the discretion to seek the advice or approval of the relevant committee if deemed necessary.
- b. payments of up to £5,000 excluding VAT where there is no budget available in cases of serious risk to the delivery of council services or to public safety on council premises.
- c. Fund transfers within the councils banking arrangements. In the absence of the Town Clerk/CEO and the Deputy Town Clerk these transfers may be authorised by two Members, on recommendation of the RFO.

6.11. The RFO shall present a schedule of payments made under delegated powers, forming part of the agenda for the meeting, to the Policy, Governance and Finance Committee.

The Committee shall review the schedule for compliance and, having satisfied itself, approve the payments by resolution.

## **7. Electronic payments**

- 7.1. Where internet banking arrangements are made with any bank, the RFO shall be appointed as the Service Administrator. The bank mandate agreed by the council shall detail the arrangements for execution of payments. Payments of up to £5,000 may be authorised by the Town Clerk/CEO or the Deputy Town Clerk; or in their absence two Members, on the recommendation of the RFO. Payments of £5,000 or more must be authorised by one Councillor and the Town Clerk or Deputy, or two Councillors. No signatory should be involved in approving any payment to themselves.
- 7.2. All authorised signatories shall have access to view the council's bank accounts online on request.
- 7.3. No employee or councillor shall disclose any PIN or password, relevant to the council or its banking, to anyone not authorised in writing by the council or a duly delegated committee.
- 7.4. The Service Administrator (RFO) shall set up all items due for payment online, which are assigned a payment reference, which is known as the ELP – Electronic Payment Number. The RFO may delegate this task to the Admin Support Assistant.
- 7.5. All electronic payments shall be processed at the Council's offices. When signatories are authorising payments they shall be given a list of payments for approval, together with copies of the relevant invoices, which they will be required to sign when authorising the payments.
- 7.6. In the prolonged absence of the Service Administrator the Town Clerk/ CEO shall make arrangements for another council officer to set up any payments due before the return of the Service Administrator.
- 7.7. Evidence shall be retained showing who approved the payment online. The ELP will be written on the invoice together with the payment date. A file will be retained with a printout each time an electronic payment is made.
- 7.8. The Town Clerk/ CEO may determine that Regular payments (such as gas, electricity, telephone, broadband, water, National Non-Domestic Rates, refuse collection, pension contributions and HMRC payments) may be made by variable direct debit, provided that the instructions are Signed in accordance with the bank mandate.
- 7.9. Payment may be made by BACS or CHAPS in accordance with the bank mandate provided that each payment is approved online by authorised signatories (see 7.1

above), evidence is retained and any payments are reported, together with other payments made, to the Policy, Governance and Finance Committee.

- 7.10. If thought appropriate by the Town Clerk/ CEO regular payments of fixed sums may be made by banker's standing order, provided that the instructions are signed or approved online in accordance with the bank mandate, evidence of this is retained and any payments are reported, together with other payments made, to the Policy, Governance and Finance Committee.
- 7.11. Bank account details of suppliers are a potential area for fraud and therefore reasonable steps must be taken to ensure that they are genuine. When the first electronic payment is made to a supplier the bank account details which have been submitted by the supplier will be verified by the RFO or another member of staff at their direction, in accordance with the advice of the Council's bankers. Account details for suppliers may only be changed upon written notification by the supplier verified by the RFO or another member at his direction in accordance with the advice of the Council's bankers.
- 7.12. Members and officers shall ensure that any computer used for the council's financial business has adequate security, with anti-virus, anti-spyware and firewall software installed and regularly updated.
- 7.13. Remembered password facilities {other than secure password stores requiring separate identity verification} should not be used on any computer used for council banking.

## **8. Cheque payments**

- 8.1. Cheques or orders for payment for up to £5,000 and which are made in accordance with a resolution or delegated decision shall be signed by the Town Clerk or two members. Cheques of £5,000 or more shall be signed by two members. In addition cheques of up to £500 and which required to reimburse the petty cash only, may be signed by the Deputy Town Clerk or RFO.
- 8.2. A signatory having a family or business relationship with the beneficiary of a payment shall not, under normal circumstances, be a signatory to that payment.
- 8.3. To indicate agreement of the details on the cheque with the counterfoil and the invoice or similar documentation, the signatories shall also initial the cheque counterfoil and invoice.

## **9. Payment cards**

- 9.1. Any Debit Card issued for use will be specifically restricted to the Town Clerk and Deputy Town Clerk (in the Town Clerk's absence) and will also be restricted to a single

transaction maximum value of £1,000 unless authorised by council or finance committee in writing before any order is placed.

- 9.2. A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the Policy, Governance and Finance Committee. Transactions and purchases made will be reported to the Committee. Authority for topping-up shall be at the discretion of the Town Clerk.
- 9.3. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Town Clerk and Deputy Town Clerk (in the Town Clerk's absence) and any balance shall be paid in full each month.
- 9.4. Personal credit or debit cards of members or staff shall not be used except for expenses of up to £500 including VAT in a single transaction, incurred in accordance with council policy and budget.

## **10. Petty Cash**

- 10.1. The RFO shall maintain a petty cash [float/imprest account] of £500 and may provide petty cash to officers for the purpose of defraying operational and other expenses.
  - a) Vouchers for payments made from petty cash shall be kept, along with receipts to substantiate every payment.
  - b) Cash 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 any schedule of payments presented for approval.

## **11. Payment of salaries and allowances**

- 11.1. **As an employer, the council must make arrangements to comply with the statutory requirements of PAYE legislation.**
- 11.2. **Councillors allowances (where paid) are also liable to deduction of tax under PAYE rules and must be taxed correctly before payment.**
- 11.3. Salary rates shall be agreed by the council, or a duly delegated committee. No changes shall be made to any employee's gross pay, emoluments, or terms and conditions of employment without the prior consent of the Personnel Sub-Committee, Policy, Governance and Finance Committee or full council.
- 11.4. Payment of salaries shall be made, after deduction of tax, national insurance, pension contributions and any similar statutory or discretionary deductions, on the dates stipulated in employment contracts.

- 11.5. Deductions from salary shall be paid to the relevant bodies within the required timescales, provided that each payment is reported, as set out in these regulations above.
- 11.6. Each payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a payroll control account or other separate confidential record by the RFO, with the total of such payments each calendar month reported in the cashbook. Payroll reports will be reviewed by the Town Clerk to ensure that the correct payments have been made.
- 11.7. Each 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 to the Town Clerk;
  - 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.
- 11.8. 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.
- 11.9. Any termination payments shall be supported by a report to the Personnel Sub-Committee, setting out a clear business case. Termination payments shall only be authorised by the Policy, Governance and Finance Committee.
- 11.10. Before employing interim staff, the council must consider a full business case. However this will not be required if there is an existing budgetary provision and as long as this does not distort council policy.

## **12. Loans and investments**

- 12.1. Any application for Government approval to borrow money and subsequent arrangements for a loan must be authorised by the full council and recorded in the minutes. All borrowing shall be in the name of the council, after obtaining any necessary approval.
- 12.2. Any financial arrangement which does not require formal borrowing approval from the Secretary of State (such as Hire Purchase, Leasing of tangible assets or loans to be repaid

within the financial year) must be authorised by the full council, following a written report on the value for money of the proposed transaction.

- 12.3. The council shall consider the requirement for an Investment Strategy and Policy in accordance with Statutory Guidance on Local Government Investments, which must be written in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.
- 12.4. All investment of money under the control of the council shall be in the name of the council.
- 12.5. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.
- 12.6. Payments in respect of short term or long-term investments, including transfers between bank accounts held in the same bank, shall be made in accordance with these regulations.

### **13. Income**

- 13.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.
- 13.2. The council will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process and included in the reports of the RFO to the various committees. The RFO shall be responsible for the collection of all amounts due to the council.
- 13.3. Individual sums of £100 or more which are considered by the RFO to be irrecoverable shall be reported to the Policy, Governance & Finance Committee and shall be written off by the full Council, subject to a resolution of the Policy, Governance & Finance Committee. Individual sums of less than £100 may be written off by the RFO with the agreement of the Town Clerk or in their prolonged absence, the Deputy Town Clerk.
- 13.4. Any sums found to be irrecoverable and any bad debts shall be reported to the council by the RFO when they considered that the debt is irrecoverable. The council's approval shall be shown in the accounting records.
- 13.5. All sums received on behalf of the council shall be deposited intact with the council's bankers, with such frequency as the RFO considers necessary. The origin of each receipt shall clearly be recorded on the paying-in slip or other record.
- 13.6. Personal cheques shall not be cashed out of money held on behalf of the council.
- 13.7. The RFO shall ensure that VAT is correctly recorded in the council's accounting software and that any VAT Return required is submitted from the software by the due date.

13.8. The RFO shall ensure that a cash handling procedure is effective to avoid any losses, including fraud and that other appropriate controls are in place. Banking of cash shall be undertaken in accordance with the conditions set out in the Council's insurance policy document, which for 2025-26 is in part D (Money), section 5.

#### **14. Payments under contracts for building or other construction works**

14.1. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments, which shall be made within the time specified in the contract based on signed certificates from the architect or other consultant engaged to supervise the works.

14.2. Any variation of, addition to or omission from a contract must be authorised by the Town Clerk to the contractor in writing, with the council being informed where the final cost is likely to exceed the contract sum by 5% or more, or likely to exceed the budget available.

#### **15. Stores and equipment**

15.1. The officer in charge of each section shall be responsible for the care and custody of stores and equipment in that section.

15.2. 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.

15.3. Stocks shall be kept at the minimum levels consistent with operational requirements.

15.4. The senior manager in each section shall be responsible for ensuring that they or another officer conduct periodic checks of stocks and stores, at least annually. This may be, as in the case of the café/bar, be contracted to an external professional.

#### **16. Assets, properties and estates**

16.1. The Town Clerk/CEO shall make arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the council.

16.2. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date, with a record of all properties held by the council, their 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.

16.3. The continued existence of tangible assets shown in the Register shall be verified at least annually.

- 16.4. No interest in land 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. In each case a written report shall be provided to council, via the relevant committee(s) 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 where required by law).
- 16.5. No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of unless the Council has made budgetary provision for such property and any other consents required by law have been obtained.
- 16.6. Inventories shall be maintained by all departments and therein shall be recorded an adequate description of furniture, fittings and equipment, plant and machinery. All inventories shall be in a form approved by the RFO, who in consultation with the Town Clerk may agree that certain items may be excluded from the records.
- 16.7. Each departmental head shall be responsible for maintaining an annual check of all items on the inventory, for taking action in relation to surpluses or deficiencies and noting the inventory accordingly, and possibly in conjunction with a health and safety inspection of assets.

## **17. Insurance**

- 17.1. The RFO shall keep a record of all insurances effected by the council and the property and risks covered, reviewing these annually before the renewal date in conjunction with the council's review of risk management in consultation with other council officers as appropriate.
- 17.2. Each officer 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.
- 17.3. The RFO shall be notified of any loss, liability, damage or event likely to lead to a claim, and shall report these to Policy, Governance and Finance Committee at the next available meeting. The RFO shall negotiate all claims on the council's insurers {in consultation with the Town Clerk/ CEO}.
- 17.4. 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.

## **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 Town 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 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 presented to all members. Suspension does not disapply any legislation or permit the council to act unlawfully.
- 18.3 The council may temporarily amend these Financial Regulations by a duly notified resolution, to cope with periods of absence, local government reorganisation, national restrictions or other exceptional circumstances.

### ***Appendix 1 - Tender process***

- 1) Any invitation to tender issued under this regulation shall be subject to and in accordance with the Council's Standing Orders, Financial Regulations, Procurement Policy and any other policies which the Council may have in place and shall refer to the terms of the Bribery Act 2010.
- 2) Any 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.
- 3) The invitation shall in addition state that tenders must be addressed to the Town Clerk/CEO in the ordinary course of post, unless an electronic tendering process has been agreed by the Town Clerk/CEO
- 4) Where a postal process is used, 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. All sealed tenders shall be opened at the same time on the prescribed date by the Town Clerk/CEO in the presence of at least one member of council.
- 5) Where an electronic tendering process is used, the council shall use a specific email address that will be monitored to ensure that nobody accesses any tender before the expiry of the deadline for submission.
- 6) Where 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, 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.