

MINUTES OF A PATTINGHAM AND PATSHULL PARISH COUNCIL MEETING HELD ON
MONDAY 9TH SEPTEMBER 2019 AT PATTINGHAM VILLAGE HALL

Present: Councillors: Councillors R Lines (Chairman), D Billson (Vice Chairman), J Tomlinson, A Freeman, N Hill, L Billingham, Mrs C Clarke, N Land, Mrs A Davies, T Mason,

Also present Mrs J Neal - Clerk

115/19. Apologies for Absence.

An apology of absence was received from Councillor M Finch and County Councillor K James.

116/19. Declarations of Councillors' Interest.

Councillor T Mason declared a non-pecuniary interest in relation to agenda items 126/19 and 121/19 and took no part in the discussion or debate on these items.

117/19. Public Forum - Democratic fifteen minute period / public question time and Best Kept Hanging baskets, gardens and sunflower competition prize giving).

For note: The public participation is for the public to address the Parish Council on matters that they wish to. The Parish Council cannot comment or resolve action on any points raised at this time. If the item requires information being sent from the Council, the Clerk will do this following the meeting. If it is a matter for further discussion it may be added to a future agenda. All meetings are recorded and any member of the public not wishing to be recorded should advise the Chairman.

The Chairman presented the trophies and prizes to the following winners:-

Best garden:

- 1) 39 High Street
- 2) 10 Yew Tree Road
- 3) 8 Newgate

Best Pots/baskets

- 1) 41 Letchmere Close
- 2) 7 Orchard Close
- 3) 12 Braemar Road

Best Gardens

- 1st: The Old Post Office
- 2nd: Lower Snowdon Cottage
- 3rd: 22 Snowdon Road

Hanging baskets and tubs

- 1st: Old Walnut Cottage
- 2nd: 22 Snowdon Road
- 3rd: The Old Memorial Hall

Sunflower competition Entry

Rufus and Ramona Billingham, The Old Vicarage, Burnhill Green.

The Chairman thanked everyone for their participation in the competitions.

PCSO Sian Fryer circulated her monthly report to all members prior to the meeting. It was noted that the process for reducing the speed limit on the Burnhill Green road is in progress but may take a minimum of 6 months to be completed. There has been no Community Speedwatch Group set up as yet in Patshull as Burnhill Green Road is national speed limit. Once a speed reduction is introduced, new signage can be displayed and enforcement measures put in place.

Councillor N Hill asked if PCSO Sian Fryer could supply him with additional stickers and plaques that he had picked up from the Police Open day and he will distribute them around the village, she agreed to pass copies to him directly.

A member of the public expressed concerns over the proposed Quarry site near Shipley, and if weigh limit restrictions can be imposed on village roads to prevent quarry traffic from using them? The Chairman reported that this Parish Council is not a consultee and we had not been updated on the current status. Cllr Mason commented that a weight limit is a difficult restriction to get placed on a road, as County do not have the funds to undertake this process and restricting weights may impact legitimate road users such as farmers and deliveries to shops and businesses.

If quarry vehicles are seen cutting through the village then a note of their registration should be taken and reported to the operators JPE.

Standing orders were reinstated.

118/19. To receive for confirmation and adoption, the Minutes of the Parish Council meeting held on 29th July 2019.

The minutes of the meetings detailed above were agreed as a true and accurate record of proceedings.

119/19. County / District Councillors to address the Council on any matters relevant to the Parish
Councillor T Mason reported that due to the summer break, there has been no activity at District or County. He reported that the Code of Conduct training should be attended by members of the Council and also if possible attend the Parish Summit on the 11th October as this is also a useful event for Councillors.

120/19. Update re the drains on Clive Road/flooding on the road (Councillors J Tomlinson / M Finch to report)

Councillor J Tomlinson reported he had contacted Highways and had a reference number for the road fault this number is 4133208. The chairman read out the current status directly from the Staffordshire County Council Report It website and although it stated the inspector had raised an order for the works, it was recorded as a weather related query and an inspector was still to visit the site (1st July, 2019). Councillor J Tomlinson will keep progressing this matter.

121/19. To discuss weed spraying service offered by SSDC

South Staffordshire Council have sent the following email:-

"Good Morning

Hope you are well?

As you are all probably aware, one of the issues within the district is the weeds on the footpaths/roads and the county council only spray these once a year

I'm just putting a business case together regarding the possibility of offering the parish a weed spray on the highway/footpaths. I'm looking at using a quad bike with a weed spray ability which will complete all roads and footpaths the parish requests

This would be a chargeable service and we are looking at charging £350 per day (which would be enough to complete a parish)

I'm just asking whether this is something you would be interested in to start with to see if the idea has legs? I've asked mark keeling if the county has any objections

Many thanks

Andrew Aston"

Members agreed that the Clerk would write to the District Council to express an interest in this service, and if it goes ahead we will trial it and see how it works. We would request a date of when the spraying takes place, and request that the road sweeper at an appropriate time after comes along to clear the gutters.

On a vote this was carried with 7 votes for, 2 against and 2 abstentions.

122/19. To receive the external auditors report for year ending 31st March 2019

The External Auditors report is attached as appendix 1 to these minutes.

123/19 Update on protecting open spaces in Pattingham & Patshull

Due to the land owned by the Crown Estate being in the process of being sold, until the new land owners are known, this matter has been put on hold. It was noted that at Burnhill Green we still have a 13 year lease on the land in that area that we look after i.e play area and village green space.

124/19. To discuss replacing benches around the Village Hall / Park

Councillor Mrs C Clarke reported that she has surveyed the benches, there are several that need to be totally replaced, some can be repainted. She will prepare for the next meeting a plan of the exact location of benches what type they are and condition, and bring this for members to review a full proposal.

125/19. To discuss a request South Staffs Club funding request

Following the last meeting the Clerk contacted Councillor Val Chapman, and her email response is below:-

Having checked our records there have been 14 Pattingham attendees in total and 4 have attended in the last 12 months. The clients have either attended the Perton Work Club or Codsall & Bilbrook Work Club.

Members agreed that due to the low numbers of Pattingham Parishioners attending these sessions, it would not be best value for the Council to give a grant at this time. The Clerk to write and inform them of this decision.

126/19. VE/VJ Celebrations update

A grant application was submitted for a new war memorial, but unfortunately the funding is not for new structures but to repair and renovate existing ones.

It was agreed that the Clerk contact local organisations and the Church to see what celebrations are being planned in the Parish, and report back to the next meeting.

The additional poppies have been ordered along with the usual wreathes.

With regard to Remembrance Sunday the Chairman advised new members that St Chads church reserve two rows of seats for Parish Councillors and their families at their remembrance service.

127/19. To discuss the cleaning of the Tennis Courts

It was agreed that the Clerk obtain quotes for cleaning the surface of the tennis courts for the next meeting.

128/19. Projected costs update

The projected costs are attached as appendix 2 to these minutes. These were noted.

129/19. Update on Football pitch hire

Both teams have now paid their fees for the season, and the Lengths-man has agreed to take over the cleaning of the changing rooms. This was noted.

New goal post sockets have been installed on the upper playing field to allow the goalposts to be moved and the ground to be repaired. One set of goal posts could not be lifted out of their existing sockets and one of the sockets had to be dug out of the ground. The strategy of simply lifting the goal posts periodically to a new location will need to be revisited.

On the full-size adult pitch on the lower playing field, one of the sockets has a broken section that secures the locking lid. A replacement aluminium socket costing £50 will need to be purchased and installed. This was agreed.

130/19. Update on purchase of Litter-pick board

Councillor Mrs C Clarke reported that she needed confirmation from members about what they would like on the board for warnings? The Clerk will order the board and have it delivered directly to the village hall.

131/19. Update on PROW and Millennium walks

It was noted that the paths at Burnhill Green have been cut at the parish council's expense by our lengths-man. However, it is the land owners responsibility to keep PROW's clear, and the Chairman raised this point with the Crown Estate agents Knight Frank. Their response was that a tenant farmer currently farming land at Burnhill Green Farm was responsible for keeping paths clear until the end of September.

The Chairman has been informed that the Crown Estate are currently in contract discussions to sell two large lots of land at Patshull and hope to complete in the next few weeks. Any discussions about the existing permissive paths will have to be with multiple owners. The identity of the prospective land owners was not provided and the Parish Council will have to wait until they are given contact information post sale.

132/19. Report from the Clerk.

The basketball hoops have been not been replaced as planned on the 28th August 2019 as the company brought the wrong size back boards, there is good news though they can utilise our existing hoops. A new date for installation has been scheduled.

There has been a 60th wedding anniversary for Terry & Judith Mackriel, who reside at in Hall End Lane, and James and Elizabeth Gosling of 4 Clive Road, Pattingham the Chairman sent flowers on behalf of the Parish Council. An email and card has been received from both recipients thanking the Chairman/Parish Council.

Correspondence received from a Burnhill Green resident relating to speeding, hedge cutting and potential issues of a Willow tree on Crown Estate land. Correspondence also received from Pattingham resident about overgrown trees obstructing farm traffic on Westbeech Road.

The above items were noted.

Police Forum Meetings

Please find below the dates for the next round of locality meetings, with the venues that are currently confirmed, some may be confirmed in the next week or so. All meetings start at **5pm** and will finish promptly at 7pm. To assist could parish clerks please complete the attached form and return it to me at least a week before the meeting. Locality 4 Wednesday 23rd October, Codsall parish chambers. Station Road, Codsall. Councillors J Tomlinson and M Finch usually attend this meeting.

133/19. Accounts for Payment.

<u>Ratification list for September Pattingham Parish Council</u>			
Chq No.	Payee	Description	Amount (inc VAT)
723102	Ray Parry	Repair to Burnhill Green Park	1699.2
723103	Pattingham Village Hall	Rent and CCTV costs	158.67
723104	Neat N Tidy	Lengthsmens work	300.00
723105	Networld	Football net clips	71.93
723106	Pitchcare	Socket covers	198.60
723107	Viking	Stamps and paper	32.30

723108	Festive Lights	Light bulbs	1272.00
723109	Dittons	Grass cutting	472.50
723110	Dittons	Grass cutting	472.50
723111	EON	New Connection point	1386.00
723112	Mazars	External Audit	360.00
DD	EE	Monthly Charge	17.00
DD	Utility Warehouse	Monthly charge	12.83
DD	BT	Monthly charge	46.08
			<u>6499.61</u>
Income			
Donation for football pitch hire			25.00
Trysull Tigers	Football Fees		750.00
Pattingham Old Boys			<u>30.00</u>
			805.00

134/19. To review and agree the amended Financial Regulations from NALC
Changes from the previous version are very minor, namely;

1. Restriction added to Regulation 11.1.a.ii

Clarifying disapplication of contract regulations to legal professionals limited to those **acting in disputes** only – not general legal work.

2. Update to limits under Public Contract Regulations – footnote to Regulation 11.1.b

Minor change to heading Regulation 12

The amended Financial Regulations as set out as appendix 2 to these minutes were proposed to be accepted by Councillor D Billson and seconded by Councillor L Billingham and on a vote was carried.

135/19. Items for future Meetings

Last date for items to be put on the agenda for the next meeting is 4th October 2019

Replacement of wooden noticeboard by the Co Op.

Benches proposal.

Discuss Speed Indication Device

136/19. Dates of Next Meetings –

14th October 2019

Crown Rooms, Burnhill Green

18th November 2019

Precept - Pattingham Village Hall

2nd December 2019

Pattingham Village Hall

Section 3 – External Auditor Report and Certificate 2018/19

In respect of

Pattingham & Patshull Parish Council

1 Respective responsibilities of the body and the auditor

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 2019; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

2 External auditor report 2018/19

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.

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

Not applicable

3 External auditor certificate 2018/19

We 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 2019.

*We do not certify completion because:

Not applicable

External Auditor Name

Mazars LLP, Durham, DH1 5TS

External Auditor Signature

Mazars LLP

Date

9 August 2019

*Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

Annual Governance and Accountability Return 2018/19 Part 3
Local Councils, Internal Drainage Boards and other Smaller Authorities*

Page 6 of 6

Financial Budget Comparison

Comparison between 01/04/19 and 31/08/19 inclusive. Includes due and unpaid transactions.
Excludes transactions with an invoice date prior to 01/04/19

		2019/2020	Actual Net	Balance
INCOME				
Council				
100	Donations	£0.00	£25.00	£25.00
101	Precept	£48,790.00	£24,395.00	-£24,395.00
103	Football Income	£1,650.00	£1,400.00	-£250.00
110	Interest on Santander deposit acc	£60.00	£0.00	-£60.00
Total Council		£50,500.00	£25,820.00	£24,680.00
Total Income		£50,500.00	£25,820.00	-£24,680.00
EXPENDITURE				
Council				
1	Administration	£1,800.00	£624.97	£1,175.03
2	Audit Costs	£550.00	£250.00	£300.00
5	Best Kept Village Competition	£600.00	£200.00	£400.00
6	Burnhill Green (play area repair)	£0.00	£1,416.00	-£1,416.00
8	CCTV	£750.00	£198.07	£551.93
9	Chairman's Allowance	£250.00	£250.00	£0.00
10	Play Park Loan	£1,500.00	£1,500.00	£0.00
12	Christmas Lights	£4,750.00	£1,659.33	£3,090.67
14	Clerks Salary	£9,000.00	£3,518.49	£5,481.51
15	Defibrillator	£100.00	£195.00	-£95.00
16	Elections	£3,000.00	£0.00	£3,000.00
17	Footpath Maintenance	£2,000.00	£600.00	£1,400.00
18	Gardening	£1,750.00	£572.80	£1,177.20
19	Insurance	£2,000.00	£1,200.15	£799.85
25	Playing Flds Maintenance	£8,000.00	£3,227.16	£4,772.84
28	Grants / Other exp (inc Village Hall)	£9,000.00	£5,542.00	£3,458.00
29	Subscriptions	£500.00	£0.00	£500.00
30	Training	£500.00	£35.00	£465.00
34	STORAGE AT THE VILLAGE HALL	£150.00	£0.00	£150.00
36	FOOTBALL EXPENDITURE	£700.00	£270.53	£429.47
37	VILLAGE MAINTENANCE IMPROVEMENTS/LITTER	£3,600.00	£1,706.67	£1,893.33
Total Council		£50,500.00	£22,966.17	-£27,533.83
Total Expenditure		£50,500.00	£22,966.17	£27,533.83
Total Income		£50,500.00	£25,820.00	-£24,680.00
Total Expenditure		£50,500.00	£22,966.17	£27,533.83
Total Net Balance		£0.00	£2,853.83	

**DRAFT PATTINGHAM AND PATSHULL PARISH COUNCIL FINANCIAL
REGULATIONS 2019 FOR ENGLAND**

1. General
2. Accounting and audit (internal and external)
3. Annual estimates (budget) and forward planning
4. Budgetary control and authority to spend
5. Banking arrangements and authorisation of payments
6. Instructions for the making of payments
7. Payment of salaries
8. Loans and investments
9. Income
10. Orders for work, goods and services
11. Contracts
12. Payments under contracts for building or other construction works
13. Assets, properties and estates
14. Insurance
15. Risk management
16. Suspension and revision of Financial Regulations

These Financial Regulations were adopted by the council at its meeting held on 9th September 2019.

1. General

1.1. These financial regulations govern the conduct of financial management by the council and may only be amended or varied by resolution of the council. Financial regulations are one of the council's three governing policy documents providing procedural guidance for members and officers. Financial regulations must be observed in conjunction with the council's standing orders¹ and any individual financial regulations relating to contracts.

1.2. The council is responsible in law for ensuring that its financial management is adequate and effective and that the council has a sound system of internal control which facilitates the effective exercise of the council's functions, including arrangements for the management of risk.

1.3. The council's accounting control systems must include measures:

- for the timely production of accounts;
- that provide for the safe and efficient safeguarding of public money;
- to prevent and detect inaccuracy and fraud; and
- identifying the duties of officers.

1.4. These financial regulations demonstrate how the council meets these responsibilities and requirements.

1.5. At least once a year, prior to approving the Annual Governance Statement, the council must review the effectiveness of its system of internal control which shall be in accordance with proper practices.

1.6. Deliberate or wilful breach of these Regulations by an employee may give rise to disciplinary proceedings.

1.7. Members of council are expected to follow the instructions within these Regulations and not to entice employees to breach them. Failure to follow instructions within these Regulations brings the office of councillor into disrepute.

1.8. The Responsible Financial Officer (RFO) holds a statutory office to be appointed by the council. [The Clerk has been appointed as RFO for this council and these regulations will apply accordingly.]

1.9. 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 accounting control systems;
- ensures the accounting control systems are observed;
- maintains the accounting records of the council up to date in accordance with proper practices;
- assists the council to secure economy, efficiency and effectiveness in the use of its resources; and
- produces financial management information as required by the council.

1.10. The accounting records determined by the RFO shall be sufficient to show and explain the council's transactions and to enable the RFO to ensure that any income and expenditure account and statement of balances, or record of receipts and payments and additional information, as the case may be, or management information prepared for the council from time to time comply with the Accounts and Audit Regulations.

¹ Model Standing Orders for Councils (2018 Edition) is available from NALC (©NALC 2018)

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

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

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

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

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

- setting the final budget or the precept (council tax requirement);
- approving accounting statements;
- approving an annual governance statement;
- borrowing;
- writing off bad debts;
- declaring eligibility for the General Power of Competence; and
- addressing recommendations in any report from the internal or external auditors, shall be a matter for the full council only.

1.14. In addition, the council must:

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

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

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

2. Accounting and audit (internal and external)

2.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations, appropriate guidance and proper practices.

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

2.3. The RFO shall complete the annual statement of accounts, annual report, and any related documents of the council contained in the Annual Return (as specified in proper practices) as soon as practicable after the end of the financial year and having certified the accounts shall submit them and report thereon to the council within the timescales set by the Accounts and Audit Regulations.

2.4. The council shall ensure that there is an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with proper practices. Any officer or member of the council shall make available such documents and records as appear to the council to be necessary for the purpose of the audit and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary for that purpose.

2.5. The internal auditor shall be appointed by and shall carry out the work in relation to internal controls required by the council in accordance with proper practices.

2.6. The internal auditor shall:

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

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

- perform any operational duties for the council;
- initiate or approve accounting transactions; or
- direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.

2.8. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as is described in proper practices.

2.9. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and statements of account required by Audit Commission Act 1998, or any superseding legislation, and the Accounts and Audit Regulations.

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

3. Annual estimates (budget) and forward planning

3.1. Each committee (if any) shall review its three-year forecast of revenue and capital receipts and payments. Having regard to the forecast, it shall thereafter formulate and submit proposals for the following financial year to the council not later than the end of [November] each year including any proposals for revising the forecast.

3.2. The RFO must each year, by no later than November, prepare detailed estimates of all receipts and payments including the use of reserves and all sources of funding for the following financial year in the form of a budget to be considered by the council.

3.3. The council shall consider annual budget proposals in relation to the council's three year forecast of revenue and capital receipts and payments including recommendations for the use of reserves and sources of funding and update the forecast accordingly.

3.4. The council shall fix the precept (council tax requirement), and relevant basic amount of council tax to be levied for the ensuing financial year not later than by the end of January each year. The RFO shall issue the precept to the billing authority and shall supply each member with a copy of the approved annual budget.

3.5. The approved annual budget shall form the basis of financial control for the ensuing year.

4. Budgetary control and authority to spend

4.1. Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by:

- the council for all items over [£5,000];
- a duly delegated committee of the council for items over [£500]; or
- the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items below [£500].

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

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

4.2. No expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure other than by resolution of the council, or duly delegated committee. During the budget year and with the approval of council having considered fully the implications for public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate ('virement').

4.3. Unspent provisions in the revenue or capital budgets for completed projects shall not be carried forward to a subsequent year.

4.4. The salary budgets are to be reviewed at least annually in [October] for the following financial year and such review shall be evidenced by a hard copy schedule signed by the Clerk and the Chairman of Council or relevant committee. The RFO will inform committees of any changes impacting on their budget requirement for the coming year in good time.

4.5. In cases of extreme risk to the delivery of council services, the clerk may authorise revenue expenditure on behalf of the council which in the clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of [£500]. The Clerk shall report such action to the chairman as soon as possible and to the council as soon as practicable thereafter.

4.6. No expenditure shall be authorised in relation to any capital project and no contract entered into or tender accepted involving capital expenditure unless the council is satisfied that the necessary funds are available and the requisite borrowing approval has been obtained.

4.7. All capital works shall be administered in accordance with the council's standing orders and financial regulations relating to contracts.

4.8. The RFO shall regularly provide the council with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances. For this purpose "material" shall be in excess of [£100] or [15%] of the budget.

4.9. Changes in earmarked reserves shall be approved by council as part of the budgetary control process.

5. Banking arrangements and authorisation of payments

5.1. The council's banking arrangements, including the bank mandate, shall be made by the RFO and approved by the council; banking arrangements may not be delegated to a committee. They shall be regularly reviewed for safety and efficiency. [The council shall seek credit references in respect of members or employees who act as signatories.]

5.2. The RFO shall prepare a schedule of payments requiring authorisation, forming part of the Agenda for the Meeting and, together with the relevant invoices, present the schedule to council. The council / committee shall review the schedule for compliance and, having satisfied itself shall authorise payment by a resolution of the council [or finance committee]. The approved schedule shall be ruled off and initialled by the Chairman of the Meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of the meeting at which payment was authorised. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of a contract of employment) may be summarised to remove public access to any personal information.

5.3. All invoices for payment shall be examined, verified and certified by the RFO to confirm that the work, goods or services to which each invoice relates has been received, carried out, examined and represents expenditure previously approved by the council.

5.4. The RFO shall examine invoices for arithmetical accuracy and analyse them to the appropriate expenditure heading. The RFO shall take all steps to pay all invoices submitted, and which are in order, at the next available Finance Committee meeting.

5.5. The Clerk and RFO shall have delegated authority to authorise the payment of items only in the following circumstances:

a) If a payment is necessary to avoid a charge to interest under the Late Payment of Commercial Debts (Interest) Act 1998, and the due date for payment is before the next scheduled Meeting of council, where the Clerk and RFO certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council [or finance committee];

b) An expenditure item authorised under 5.6 below (continuing contracts and obligations) provided that a list of such payments shall be submitted to the next appropriate meeting of council [or finance committee]; or

c) fund transfers within the councils banking arrangements up to the sum of [£10,000], provided that a list of such payments shall be submitted to the next appropriate meeting of council [or finance committee].

5.6. For each financial year the Clerk and RFO shall draw up a list of due payments which arise on a regular basis as the result of a continuing contract, statutory duty, or obligation (such as but not exclusively) Salaries, PAYE and NI, Superannuation Fund and regular maintenance contracts and the like for which

council [,or a duly authorised committee,] may authorise payment for the year provided that the requirements of regulation 4.1 (Budgetary Controls) are adhered to, provided also that a list of such payments shall be submitted to the next appropriate meeting of council.

5.7. A record of regular payments made under 5.6 above shall be drawn up and be signed by two members on each and every occasion when payment is authorised - thus controlling the risk of duplicated payments being authorised and / or made.

5.8. In respect of grants a duly authorised committee shall approve expenditure within any limits set by council and in accordance with any policy statement approved by council. Any Revenue or Capital Grant in excess of £5,000 shall before payment, be subject to ratification by resolution of the council.

5.9. Members are subject to the Code of Conduct that has been adopted by the council and shall comply with the Code and Standing Orders when a decision to authorise or instruct payment is made in respect of a matter in which they have a disclosable pecuniary or other interest, unless a dispensation has been granted.

5.10. The council will aim to rotate the duties of members in these Regulations so that onerous duties are shared out as evenly as possible over time.

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

6. Instructions for the making of payments

6.1. The council will make safe and efficient arrangements for the making of its payments.

6.2. Following authorisation under Financial Regulation 5 above, the council, a duly delegated committee or, if so delegated, the Clerk / RFO shall give instruction that a payment shall be made.

6.3. All payments shall be affected by cheque or other instructions to the council's bankers, or otherwise, in accordance with a resolution of council.

6.4. Cheques or orders for payment drawn on the bank account in accordance with the schedule as presented to council or committee shall be signed by two members of council or the Clerk and 1 member, in accordance with a resolution instructing that payment. A member who is a bank signatory, having a connection by virtue of family or business relationships with the beneficiary of a payment, should not, under normal circumstances, be a signatory to the payment in question.

6.5. To indicate agreement of the details shown on the cheque or order for payment with the counterfoil and the invoice or similar documentation, the signatories shall each also initial the cheque counterfoil.

6.6. Cheques or orders for payment shall not normally be presented for signature other than at a council or committee meeting (including immediately before or after such a meeting). Any signatures obtained away from such meetings shall be reported to the council at the next convenient meeting.

6.7. If thought appropriate by the council, payment for utility supplies (energy, telephone and water) and any National Non-Domestic Rates may be made by variable direct debit provided that the instructions are signed by two members and any payments are reported to council as made. The approval of the use of a variable direct debit shall be renewed by resolution of the council at least every two years.

6.8. If thought appropriate by the council, payment for certain items (principally salaries) may be made by banker's standing order provided that the instructions are signed, or otherwise evidenced by two members are retained and any payments are reported to council as made. The approval of the use of a banker's standing order shall be renewed by resolution of the council at least every two years.

6.9. If thought appropriate by the council, payment for certain items may be made by BACS or CHAPS methods provided that the instructions for each payment are signed, or otherwise evidenced, by two authorised bank signatories, are retained and any payments are reported to council as made. The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.

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

6.11. Where a computer requires use of a personal identification number (PIN) or other password(s), for access to the council's records on that computer, a note shall be made of the PIN and Passwords and shall be handed to and retained by the Chairman of Council in a sealed dated envelope. This envelope may not be opened other than in the presence of two other councillors. After the envelope has been opened, in any circumstances, the PIN and / or passwords shall be changed as soon as practicable. The fact that the sealed envelope has been opened, in whatever circumstances, shall be reported to all members immediately and formally to the next available meeting of the council. This will not be required for a member's personal computer used only for remote authorisation of bank payments.

6.12. No employee or councillor shall disclose any PIN or password, relevant to the working of the council or its bank accounts, to any person not authorised in writing by the council or a duly delegated committee.

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

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

7. Payment of salaries

7.1. As an employer, the council shall make arrangements to meet fully the statutory requirements placed on all employers by PAYE and National Insurance legislation. The payment of all salaries shall be made in accordance with payroll records and the rules of PAYE and National Insurance currently operating, and salary rates shall be as agreed by council, or duly delegated committee.

7.2. Payment of salaries and payment of deductions from salary such as may be required to be made for tax, national insurance and pension contributions, or similar statutory or discretionary deductions must be made in accordance with the payroll records and on the appropriate dates stipulated in employment contracts, provided that each payment is reported to the next available council meeting, as set out in these regulations above.

7.3. No changes shall be made to any employee's pay, emoluments, or terms and conditions of employment without the prior consent of the council.

7.4. Each and every payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a separate confidential record (confidential cash book). This confidential record is not open to inspection or review (under the Freedom of Information Act 2000 or otherwise) other than:

- a) by any councillor who can demonstrate a need to know;
- b) by the internal auditor;
- c) by the external auditor; or
- d) by any person authorised under Audit Commission Act 1998, or any superseding legislation.

7.5. The total of such payments in each calendar month shall be reported with all other payments as made as may be required under these Financial Regulations, to ensure that only payments due for the period have actually been paid.

7.6. An effective system of personal performance management should be maintained for the senior officers.

7.7. Any termination payments shall be supported by a clear business case and reported to the council. Termination payments shall only be authorised by council.

7.8. Before employing interim staff, the council must consider a full business case.

8. Loans and investments

8.1. All borrowings shall be affected in the name of the council, after obtaining any necessary borrowing approval. Any application for borrowing approval shall be approved by Council as to terms and purpose. The application for borrowing approval, and subsequent arrangements for the loan shall only be approved by full council.

8.2. Any financial arrangement which does not require formal borrowing approval from the Secretary of State/Welsh Assembly Government (such as Hire Purchase or Leasing of tangible assets) shall be subject to approval by the full council. In each case a report in writing shall be provided to council in respect of value for money for the proposed transaction.

8.3. The council will arrange with the council's banks and investment providers for the sending of a copy of each statement of account to the Chairman of the council at the same time as one is issued to the Clerk or RFO.

8.4. All loans and investments shall be negotiated in the name of the council and shall be for a set period in accordance with council policy.

8.5. The council shall consider the need for an Investment Strategy and Policy which, if drawn up, shall be in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.

8.6. All investments of money under the control of the council shall be in the name of the council.

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

8.8. Payments in respect of short term or long-term investments, including transfers between bank accounts held in the same bank, or branch, shall be made in accordance with Regulation 5 (Authorisation of payments) and Regulation 6 (Instructions for payments).

9. Income

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

9.2. Particulars of all charges to be made for work done, services rendered or goods supplied shall be agreed annually by the council, notified to the RFO and the RFO shall be responsible for the collection of all accounts due to the council.

9.3. The council will review all fees and charges at least annually, following a report of the Clerk.

9.4. Any sums found to be irrecoverable and any bad debts shall be reported to the council and shall be written off in the year.

9.5. All sums received on behalf of the council shall be banked intact as directed by the RFO. In all cases, all receipts shall be deposited with the council's bankers with such frequency as the RFO considers necessary.

9.6. The origin of each receipt shall be entered on the paying-in slip.

9.7. Personal cheques shall not be cashed out of money held on behalf of the council.

9.8. The RFO shall promptly complete any VAT Return that is required. Any repayment claim due in accordance with VAT Act 1994 section 33 shall be made at least annually coinciding with the financial year end.

9.9. Where any significant sums of cash are regularly received by the council, the RFO shall take such steps as are agreed by the council to ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control such as ticket issues, and that appropriate care is taken in the security and safety of individuals banking such cash.

10. Orders for work, goods and services

10.1. 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.

10.2. Order books shall be controlled by the RFO.

10.3. All members and officers are responsible for obtaining value for money at all times. An officer issuing an official order shall ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction, usually by obtaining three or more quotations or estimates from appropriate suppliers, subject to any de minimis provisions in Regulation 11.1 below.

10.4. A member may not issue an official order or make any contract on behalf of the council.

10.5. The RFO shall verify the lawful nature of any proposed purchase before the issue of any order, and in the case of new or infrequent purchases or payments, the RFO shall ensure that the statutory authority shall be reported to the meeting at which the order is approved so that the minutes can record the power being used.

11. Contracts

11.1. Procedures as to contracts are laid down as follows:

a) Every contract shall comply with these financial regulations, and no exceptions shall be made otherwise than in an emergency provided that this regulation need not apply to contracts which relate to items (i) to (vi) below:

- i. for the supply of gas, electricity, water, sewerage and telephone services;
- ii. for specialist services such as are provided by legal professionals acting in disputes;
- iii. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;
- iv. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the council;

v. for additional audit work of the external auditor up to an estimated value of £500 (in excess of this sum the Clerk and RFO shall act after consultation with the Chairman and Vice Chairman of council); and

vi. for goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.

b) Where the council intends to procure or award a public supply contract, public service contract or public works contract as defined by The Public Contracts Regulations 2015 ("the Regulations") which is valued at £25,000 or more, the council shall comply with the relevant requirements of the Regulations².

c) The full requirements of The Regulations, as applicable, shall be followed in respect of the tendering and award of a public supply contract, public service contract or public works contract which exceed thresholds in The Regulations set by the Public Contracts Directive 2014/24/EU (which may change from time to time)³.

d) When applications are made to waive financial regulations relating to contracts to enable a price to be negotiated without competition the reason shall be embodied in a recommendation to the council.

e) Such invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases. The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post. Each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract.

f) All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one member of council.

g) Any invitation to tender issued under this regulation shall be subject to Standing Orders 18d and shall refer to the terms of the Bribery Act 2010.

h) When it is to enter into a contract of less than £25,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Clerk or RFO shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below [£3,000] and above [£100] the Clerk or RFO shall strive to obtain 3 estimates. Otherwise, Regulation 10.3 above shall apply.

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

j) Should it occur that the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, provided that the specification does not change, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision-making process was being undertaken.

² The Regulations require councils to use the Contracts Finder website to advertise contract opportunities, set out the procedures to be followed in awarding new contracts and to publicise the award of new contracts

³ Thresholds currently applicable are:

a) For public supply and public service contracts 209,000 Euros (£181,302)

b) For public works contracts 5,225,000 Euros (£4,551,413)

12. Payments under contracts for building or other construction works]

12.1. Payments on account of the contract sum shall be made within the time specified in the contract by the RFO upon authorised certificates of the architect or other consultants engaged to supervise the contract (subject to any percentage withholding as may be agreed in the particular contract).

12.2. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments. In any case where it is estimated that the total cost of work carried out under a contract, excluding agreed variations, will exceed the contract sum of 5% or more a report shall be submitted to the council.

12.3. Any variation to a contract or addition to or omission from a contract must be approved by the council and Clerk to the contractor in writing, the council being informed where the final cost is likely to exceed the financial provision.

13. Assets, properties and estates

13.1. The Clerk shall make appropriate arrangements for the custody of all title deeds and Land Registry Certificates of properties held by the council. The RFO shall ensure a record is maintained of all properties held by the council, recording the location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held in accordance with Accounts and Audit Regulations.

13.2. No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with any other consents required by law, save where the estimated value of any one item of tangible movable property does not exceed [£250].

13.3. No real property (interests in land) shall be sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law. In each case a report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).

13.4. No real property (interests in land) shall be purchased or acquired without the authority of the full council. In each case a report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).

13.5. Subject only to the limit set in Regulation 14.2 above, no tangible moveable property shall be purchased or acquired without the authority of the full council. In each case a report in writing shall be provided to council with a full business case.

13.6. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.

14. Insurance

14.1. Following the annual risk assessment (per Regulation 17), the RFO/Clerk shall effect all insurances and negotiate all claims on the council's insurers in consultation with the Chairman.

14.2. The Clerk/RFO shall give prompt notification to the Insurers of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.

14.3. The RFO shall keep a record of all insurances effected by the council and the property and risks covered thereby and annually review it.

14.4. The RFO shall be notified of any loss liability or damage or of any event likely to lead to a claim, and shall report these to council at the next available meeting.

14.5. All appropriate members and employees of the council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined [annually] by the council.

15. Risk management

15.1. The council is responsible for putting in place arrangements for the management of risk. The Clerk/RFO shall prepare, for approval by the council, risk management policy statements in respect of all activities of the council. Risk policy statements and consequential risk management arrangements shall be reviewed by the council at least annually.

15.2. When considering any new activity, the Clerk/ RFO shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the council.

16. Suspension and revision of Financial Regulations

16.1. It shall be the duty of the council to review the Financial Regulations of the council from time to time. The Clerk shall make arrangements to monitor changes in legislation or proper practices and shall advise the council of any requirement for a consequential amendment to these Financial Regulations.

16.2. The council may, by resolution of the council duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations provided that reasons for the suspension are recorded and that an assessment of the risks arising has been drawn up and presented in advance to all members of council.