

FINANCIAL REGULATIONS & PROCUREMENT POLICY

1 Financial Regulations

- a) 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 governing policy documents providing procedural guidance for members and officers. Financial regulations must be observed in conjunction with the council's standing orders and any individual financial regulations relating to contracts.
- b) 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.
- c) 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.

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

- d) 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.
- e) Deliberate or wilful breach of these Regulations by an employee may give rise to disciplinary proceedings.
- f) 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.
- g) The Responsible Financial Officer (RFO) holds a statutory office to be appointed by the council. The Clerk has been appointed as RFO for Council and these regulations will apply accordingly.
- h) 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;
 - in cooperation with members, 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.

- i) 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 Accounts and Audit Regulations.
- j) 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.
- k) 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.
- l) 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.
- m) 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 £500; and
 - in respect of the any employee have regard to recommendations about annual salaries of employees made by the Personnel Committee in accordance with its terms of reference.
- n) 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.
- o) 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).

2 Accounting & Audit (Internal & External) Regulations

- a) 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.
- b) On a regular basis, at least once in each quarter, and at each financial year end, a member other than the Chairman shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the Council.
- c) 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.
- d) 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.
- e) 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.
- f) The internal auditor shall:
 - be competent and independent of the financial operations of the Council;
 - report to Council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;
 - to demonstrate competence, objectivity, and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and
 - have no involvement in the financial decision making, management or control of the Council.
- g) 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.
- h) 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.
- i) 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) & Forward Planning

- a) The RFO must each year, by no later than December, prepare detailed estimates of all receipts and payments including the use of reserves and all sources of funding for the following financial year in the form of a budget to be considered by the Council.
- b) The Council shall consider annual budget proposals in relation to the council's forecast of revenue and capital receipts and payments including recommendations for the use of reserves and sources of funding and update the forecast accordingly.
- c) 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.
- d) The approved annual budget shall form the basis of financial control for the ensuing year.

4 Budgetary Control & Authority to Spend

- a) 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 £500;
 - the RFO, in conjunction with Chairman of Council where appropriate, for any items below £500.
- b) Contracts may not be disaggregated to avoid controls imposed by these regulations.
- c) 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').
- d) Unspent provisions in the revenue or capital budgets for completed projects shall not be carried forward to a subsequent year.
- e) The salary budgets are to be reviewed at least annually by February for the following financial year and such review shall be evidenced by a hard copy schedule signed by the RFO and the Chairman of the Personnel Committee.
- f) The RFO will inform the appropriate committees of any changes impacting on their budget requirement for the coming year in good time.
- g) In cases of extreme risk to the delivery of council services, the RFO may authorise revenue expenditure on behalf of the Council which in the RFO'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 RFO shall report such action to the Chairman of the Council as soon as possible and to the Council as soon as practicable thereafter.
- h) 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.
- i) All capital works shall be administered in accordance with the council's standing orders and financial regulations relating to contracts. Please refer to the council's Procurement Policy, Thresholds & Process contained later within this document.

- j) The RFO shall provide the Council with a monthly 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, with any relevant explanations of material variances in excess of £100 of the category budget.
- k) Changes in earmarked reserves shall be approved by Council as part of the budgetary control process.

5 Banking Arrangements & Authorisation of Payments

- a) 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 annually reviewed for safety and efficiency.
- b) 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 shall review the schedule for compliance and, having satisfied itself shall authorise payment by a resolution of the Council. 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.
- c) 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.
- d) 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 council meeting.
- e) The RFO shall have delegated authority to authorise the payment of items only in the following circumstances:
 - 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, provided that a list of such payments shall be submitted to the next appropriate meeting of Council;
 - 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.
- f) For each financial year the 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 may authorise payment for the year provided that the requirements of regulation Budgetary Controls are adhered to, provided also that a list of such payments shall be submitted to the next appropriate meeting of Council.
- g) Payment of grants must be by the resolution of the full Council.
- h) 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.
- i) Any changes in the recorded details of suppliers, such as bank account records, shall be approved in writing by the Chairman of the Council or the Council.

6 Banking Arrangements for Making Payments

- a) The council will make safe and efficient arrangements for the making of its payments.
- b) Following authorisation under Financial Regulation above, the Council, a duly delegated committee or, if so delegated, the RFO shall give instruction that a payment shall be made.
- c) All payments shall be made by cheque, BACS, or other instructions to the council's bankers, or otherwise, in accordance with a resolution of council. (The purchase of goods and services may be made by use of the Council credit card in accordance with the other requirements of these financial regulations.)
- d) Cheques, BACS, or orders for payment drawn on the bank account in accordance with the schedule as presented to Council or committee shall be signed by a member of the Council 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.
- e) Cheques, BACS, or orders for payment shall not normally be presented for signature other than at a Council or committee meetings (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.
- f) 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.
- g) 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.
- h) If thought appropriate by the Council payments may be made by internet banking transfer provided evidence is retained showing which members approved the payment.
- i) 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 or Deputy Chair 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.
- j) 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.
- k) 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 or on a secure internet cloud account.
- l) 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.

- m) Where internet banking arrangements are made with any bank, the RFO shall be appointed as the Service Administrator. The bank mandate approved by the Council shall identify a number of councillors who will be authorised to approve transactions on those accounts. The bank mandate will clearly state the amounts of payments that can be instructed by the use of the Service Administrator alone, or by the Service Administrator with a stated number of approvals.
- n) Access to any internet banking accounts will be directly to the access page (which may be saved under "favourites"), and not through a search engine or e-mail link. Remembered or saved passwords facilities must not be used on any computer used for Council banking work unless a secure password manager has been approved by resolution of the Council. Breach of this Regulation will be treated as a very serious matter under these regulations.
- o) Any Credit Card issued for use will be specifically restricted to the RFO and will also be restricted to a single transaction maximum value of £500 unless authorised by Council before any order is placed.
- p) A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the Council. Transactions and purchases made will be reported to the Council and authority for topping-up shall be at the discretion of the Council.
- q) Any trade card account opened by the Council will be specifically restricted to use by the RFO and shall be subject to automatic payment in full at each month-end.
- r) The council will keep a maximum £100 cash float. All cash received must be banked intact. Any payments made in cash (for example for postage or minor stationery items) shall be reported in detail to the Council.

7 Payment of Salaries

- a) 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 the Council, or duly delegated committee.
- b) 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.
- c) No changes shall be made to any employee's pay, emoluments, or terms and conditions of employment without the prior consent of the Council.
- d) 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.
- e) Any termination payments shall be supported by a clear business case and reported to the Council. Termination payments shall only be authorised by Council.
- f) Before employing interim staff, the Council must consider a full business case.

8 Loans & Investments

- a) All borrowings shall be made 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 the full Council.
- b) Any financial arrangement which does not require formal borrowing approval from the Secretary of State (such as Hire Purchase or Leasing of tangible assets) shall be subject to approval by the full Council. In each case a report in writing shall be provided to council in respect of value for money for the proposed transaction.
- c) 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 RFO.
- d) 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.
- e) All investments of money under the control of the Council shall be in the name of the Council.
- f) All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.
- g) 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 these regulations.

9 Income

- a) The collection of all sums due to the Council shall be the responsibility of and under the supervision of the RFO.
- b) 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.
- c) The Council will review all fees and charges at least annually, following a report of the RFO.
- d) Any sums found to be irrecoverable, and any bad debts shall be reported to the Council and shall be written off in the year.
- e) 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.
- f) The origin of each receipt shall be entered on the paying-in slip.
- g) 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.
- h) 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, and that appropriate care is taken in the security and safety of individuals banking such cash.

10 Orders for Work, Goods & Services

- a) 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.
- b) Order books shall be controlled by the RFO.
- c) 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.
- d) A member may not issue an official order or make any contract on behalf of the Council.
- e) 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 Procurement Policy

- a) The Council will strive to attain best value for all goods, materials, and services which it purchases. "Best Value" will be defined as a balance of price, quality of product and supplier services. The Council will operate a transparent procurement process in accordance with its financial regulations for all procurement.
- b) The Council will purchase locally wherever possible and where best value can be satisfied.
- c) In evaluating "best value", the past record of the supplier will be taken into account and this does not always mean that the Council should select the lowest quotation.
- d) The Council will purchase Fair Trade goods where possible.
- e) The Council will purchase re-cycled goods or less environmentally damaging materials where they meet the required functional standard and will have regard to protect and sustain the environment.
- f) Procurement activities will comply with the Council's Financial Regulations and follow guidance in the NALC Procurement Toolkit where possible.
- g) All tender opportunities with an estimated contract value of over £500 will be advertised on the Council's website to encourage tenders from local community and voluntary organisations and the local SME sector.

12 Procurement Thresholds & Process

Contract Value	Contract Requirements
Under £500	The RFO shall follow the principles listed in the procurement policy when selecting contracts and making payments under £500. Discretionary expenditure is limited to an accumulative total of £2,000 and £400 petty cash per month.
£500 to £9,999	The RFO shall strive to obtain 3 estimates detailing priced descriptions of the proposed supply.
£10,000 to £24,999	A formal tender process for contracts with an estimated value of over £10,000 for the supply of goods, materials, services, or the execution of works shall include, as a minimum, the following steps:

	<ul style="list-style-type: none"> a. A specification for the goods, materials, services, or the execution of works shall be drawn up. b. 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. c. The invitation to tender shall be advertised for all contracts over £10,000 on the Council website and any other manner that the Council considers is appropriate. d. Tenders are to be submitted to the RFO in writing (including email). e. After the deadline for submission of tenders has passed, all responses shall be reported to and considered by the appropriate meeting of the Council or a Working Group with delegated responsibility. f. Decisions on contracts awarded over £10,000 must be made by the full Council. g. Neither the Council, nor a committee or a sub-committee with delegated responsibility for considering tenders, is bound to accept the lowest value tender.
£25,000 to OJEU	<p>Where the Council intends to procure or award a public supply contract, public service contract or public works contract as defined by ("the Regulations") within The Public Contracts Regulations 2015 which is valued at £25,000 or more, the council shall comply with the relevant requirements of the Regulations. The regulations set out that:</p> <p><i>The Council must (within 24 hours) also advertise an invitation to tender on the Government's Contracts Finder website and must then have the contract details available on the internet AND there must be no pre-qualification stage in such a contract. After the contract has been awarded, whether or not it has been advertised it on Contracts Finder at the Invitation To Tender stage, the Council must publish on the UK Government's Contracts Finder Website: the name of the contractor; the date on which the contract was entered into; the value of the contract; and whether the contractor is an SME or a VCSE. Every public contract which a local council awards must contain the following 'suitable provisions': The authority must pay the contractor within 30 days of getting a valid and undisputed invoice. (And undue delay in considering and verifying an invoice is not to be regarded as sufficient justification for failing to regard an invoice as valid and undisputed.) Every contract which permits sub-contracting must contain similar 30-day-payment provisions - and the same for sub-sub-contracts.</i></p>
Over OJEU Threshold	<p>OJEU thresholds – European legislation must be followed until the Governments directs otherwise.</p> <p>Professional support required by procurement regulations to do a full tender according to the EU/UK regulations.</p> <p>EU Procurement Directive thresholds from the 1st January 2021:</p> <ul style="list-style-type: none"> • Supplies & Services: £164,176.00 • Works: £4,104,394.00

13 Assets, Properties & Estates

- a) The RFO 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.
- b) 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. In each case a report in writing shall be provided to Council with a business case.
- c) 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).
- d) 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).
- e) 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

- a) Following the annual risk assessment, the RFO shall effect all insurances and negotiate all claims on the council's insurers.
- b) The RFO shall keep a record of all insurances effected by the council and the property and risks covered thereby and annually review it.
- c) The RFO shall be notified of any loss liability or damage or of any event likely to lead to a claim and shall report these to the Council at the next available meeting.
- d) All appropriate members and employees of the Council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined annually by the council, or duly delegated committee.

15 Risk Management

- a) The council is responsible for putting in place arrangements for the management of risk. The RFO shall prepare, for approval by the council, risk management policy statements in respect of all activities of the council. Risk policy statements and consequential risk management arrangements shall be reviewed by the council at least annually.
- b) When considering any new activity, the RFO shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the council.

16 Execution of Legal Deeds

- a) A legal deed shall not be executed on behalf of the council unless authorised by a resolution of the Council.
- b) Subject to 16(a) above, any two councillors may sign on behalf of the council, any deed required by law and the Proper Officer shall witness their signatures.

17 Charities

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

18 Suspension & Revision of Financial Regulations

- a) It shall be the duty of the Council to review the Financial Regulations of the council from time to time. The RFO 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.
- b) 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.



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MEMBER OFFICER PROTOCOL

Introduction

1. The purpose of this Protocol is to guide Members and Officers of the Council in their relations with one another in such a way as to ensure the smooth running of the Council. Given the variety of such relations, this Protocol does not seek to be either prescriptive or comprehensive. It seeks simply to offer guidance on some of the issues which most commonly arise.
2. The protocol seeks to reflect the principles underlying the respective Codes of Conduct, which apply to Members and Officers and should read in association with those Codes. The shared objective of the Codes is to enhance and maintain the integrity of local government.
3. Councillors and Officers are servants of the public. The effectiveness of the outcomes they are able to deliver for residents is dependent on a strong and constructive relationship which adheres to a set of clear principles. These principles are:
 - Mutual respect for each other's roles and responsibilities.
 - Dealings between Members and Officers should be courteous and conducted in a constructive and positive way.
 - Neither party should seek to take unfair advantage of their position or seek to exert undue influence.
 - Respecting the confidentiality of information given and received as part of Council business.
 - Concerns as to the conduct of Officers should be made to the Chairman of the Council, and of Members, to the Monitoring Officer at Breckland District Council.
4. This Protocol is mainly a written statement of current practice and convention but aims to promote greater clarity and certainty. If the Protocol is followed it should ensure that Members receive objective and impartial advice and that Officers are protected from accusations of bias and any undue influence from Members. It also reflects the principle underlying the Members Code of Conduct which is to enhance and maintain the integrity (real and perceived) of local government.
5. A Member should not raise matters relating to the conduct or capability of an Officer at meetings held in public. This is a long-standing convention in public service. An Officer has no means of responding to such criticisms in public. If a Member feels they have not been treated with proper respect, courtesy or have any concern about the conduct or capability of an Officer, and fails to resolve it through direct discussion with the Officer, they should raise the matter with the Town Clerk who will then look into the facts and report back to the

Member. Any action taken against an Officer in respect of a complaint will be in accordance with the provisions of the Council's Complaints Policy & Procedure and/or Disciplinary Policy and Procedure.

Officer Advice of Members

6. It must be recognised by all Officers and Members that, in discharging their duties and responsibilities, Officers serve the Council as a whole and not exclusively any political group (if applicable), combination of groups or any individual Member of the Council.
7. There is now a recognition of political groups and in some Councils, it is common practice for such groups to give preliminary consideration to matters of Council business in advance of such matters being considered by the relevant Council decision making body. This is not presently the case at Attleborough. However, should this situation arise, Officers may properly be called upon to support and contribute to such deliberations by political groups, but they must at all times maintain political neutrality. All Officers must, when dealing with political groups and individual Members, treat them in a fair and even-handed manner.
8. Support provided by Officers can take different forms, ranging from the normal briefing with a Chairman prior to a meeting to responding to telephone queries. Such support is available to all Members regardless of political affiliation and will be available to all political groups should they become formalised in the future. When support such as this is given both Members and Officers should understand that it must not extend beyond providing information and advice in relation to matters of Council business; Officers should not be involved in advising on matters of party business.
9. Whilst any Member may ask a relevant Officer for written factual information about a service, such requests must be reasonable. Requests will be met, subject to any overriding legal considerations (such as the Data Protection Act) unless the recipient of any request considers the cost of providing the information requested or the nature of the request to be unreasonable. If that is the case, she/he will raise the matter with the Town Clerk who will discuss the issue with the Member.

Support Services to Members

10. The only basis on which the Council can lawfully provide support services (e.g. stationery, typing, printing, photocopying, transport, etc.) to Members is to assist them in discharging their role as Members of the Council. Such support services must therefore only be used on Council business. They should never be used in connection with party political or campaigning activity, or for private purposes.

Members' Access to Information and to Council Documents

11. Members are free to approach Officers to ask for information in accordance with paragraph 9. This right extends to such information, explanation, and advice as they may reasonably need in order to assist them in discharging their role as a Member of the Council. This can range from a request for general information about some aspect of the Council's activities to a request for specific information on behalf of a constituent.
12. As regards the legal rights of Members to inspect Council documents, these are covered partly by statute and partly by common law.
13. Members have a statutory right to inspect any Council document which contains material relating to any business which is to be transacted at a Council or other meeting. This right applies irrespective of whether the Member is a member of the body which is meeting and

extends not only to reports which are to be submitted to the meeting, but also to any relevant background documents. This right does not, however, automatically apply to background documents relating to certain items which may appear as an exempt item on the agenda for a meeting, e.g. information relating to employees or criminal investigations.

14. The common law right of Members is based on the principle that any Member has a prima facie right to inspect Council documents so far as his/her access to the document is reasonably necessary to enable the Member properly to perform his/her duties as a Member of the Council. This principle is commonly referred to as the "need to know" principle.
15. The exercise of this common law right depends, therefore, upon an individual Member being able to demonstrate that she/he has the necessary "need to know". In this respect a Member has no right to a "roving commission" to go and examine documents of the Council. Mere curiosity is not sufficient. The crucial question is the determination of the "need to know".
16. Any Council information provided to a Member must only be used by the Member for the purpose for which it was provided, i.e. in connection with the proper performance of the Member's duties as a Member of the Council. This point is emphasised in the Code of Conduct for Members.

Officer/Chairman Relationships

17. It is important that there should be a close working relationship between the Chairman of a meeting and the Officers who report to or interact with that meeting. However, such relationships should never be allowed to become so close, or appear to be so close, as to bring into question the Officer's ability to deal impartially with other Members and other political groups.
18. In relation to action between meetings, it is important to remember that the Council's political decision making structure only allows for decisions relating to the discharge of any of the Council's functions to be taken by a meeting or an Officer unless the procedures set out in the Standing Orders are invoked. There is no allowance for such decisions to be taken by a Chairman or indeed by any other single Member.
19. At some meetings, a resolution may be passed which authorises named Officers to take action between meetings in consultation with the Chairman and/or specified Member(s). It must be recognised that it is the Officer, rather than the Chairman and/or Member(s), who takes the action and it is the Officer who is accountable for it.
20. Finally, it must be remembered that Officers are accountable to the Town Clerk and that, whilst Officers should always seek to assist a Chairman (or indeed any Member), they must not, in so doing, go beyond the bounds of whatever authority they have been given by him/her.

Correspondence

21. Official letters on behalf of the Council should normally be sent in the name of the appropriate Officer, rather than in the name of a Member. It may be appropriate in certain circumstances (e.g. representations to a Government Minister) for a letter to appear in the name of a Member, but this should be the exception rather than the norm. Letters which, for example, create obligations or give instructions on behalf of the Council should never be sent out in the name of a Member.

Conclusion

22. Mutual understanding and openness on these sorts of sensitive issues and basic respect are the greatest safeguard of the integrity of the Council, its Members and Officers.