



Standing Orders, Financial Regulations and Terms of Reference

(Effective from March 2022)

Part One: Standing Orders

These Standing Orders were adopted by the Council at its Meeting held on 8 March 2021 and updated at its meeting on 14 June 2021.

Where any terms within standing orders are in the male gender they refer equally to the female gender.

1. RULES OF DEBATE AT MEETINGS

- 1.1 Motions on the agenda shall be considered in the order that they appear unless the order is changed at the discretion of the Chairman of the meeting.
- 1.2 A motion (including an amendment) shall not be progressed unless it has been moved and seconded.
- 1.3 A motion on the agenda that is not moved by its proposer may be treated by the Chairman of the meeting as withdrawn.
- 1.4 If a motion (including an amendment) has been seconded, it may be withdrawn by the proposer only with the consent of the seconder and the meeting.
- 1.5 An amendment is a proposal to remove or add words to a motion. It shall not negate the motion.
- 1.6 If an amendment to the original motion is carried, the original motion becomes the substantive motion upon which further amendment(s) may be moved.
- 1.7 An amendment shall not be considered unless early verbal notice of it is given at the meeting and, if requested by the Chairman of the meeting, is expressed in writing to the Chairman.
- 1.8 A Councillor may move an amendment to his own motion if agreed by the meeting. If a motion has already been seconded, the amendment shall be with the consent of the seconder and the meeting.
- 1.9 If there is more than one amendment to an original or substantive motion, the amendments shall be moved in the order directed by the Chairman.
- 1.10 Subject to standing order 1.11 below, only one amendment shall be moved and debated at a time, the order of which shall be directed by the Chairman of the meeting.
- 1.11 One or more amendments may be discussed together if the Chairman of the meeting considers this expedient, but each amendment shall be voted upon separately.

- 1.12 A Councillor may not move more than one amendment to an original or substantive motion.
- 1.13 The mover of an amendment has no right of reply at the end of debate on it.
- 1.14 Where a series of amendments to an original motion are carried, the mover of the original motion shall have a right of reply either at the end of debate of the first amendment or at the very end of debate on the final substantive motion immediately before it is put to the vote.
- 1.15 Unless permitted by the Chairman of the meeting, a Councillor may speak once in the debate on a motion except:
- i. to speak on an amendment moved by another Councillor;
 - ii. to move or speak on another amendment if the motion has been amended since he last spoke;
 - iii. to make a point of order;
 - iv. to give a personal explanation; or
 - v. in exercise of a right of reply.
- 1.16 During the debate of a motion, a Councillor may interrupt only on a point of order or a personal explanation and the Councillor who was interrupted shall stop speaking. A Councillor raising a point of order shall identify the standing order which he considers has been breached or specify the other irregularity in the proceedings of the meeting by which he is concerned.
- 1.17 A point of order shall be decided by the Chairman of the meeting and his decision shall be final.
- 1.18 When a motion is under debate, no other motion shall be moved except:
- i. to amend the motion;
 - ii. to proceed to the next business;
 - iii. to adjourn the debate;
 - iv. to put the motion to a vote;
 - v. to ask a person to be no longer heard or to leave the meeting;
 - vi. to refer a motion to a committee or sub-committee for consideration;
 - vii. to exclude the public and press;
 - viii. to adjourn the meeting; or
 - ix. to suspend particular standing order(s) excepting those which reflect mandatory statutory requirements.
- 1.19 Before an original or substantive motion is put to the vote, the Chairman of the meeting shall be satisfied that the motion has been sufficiently debated and that the mover of the motion under debate has exercised or waived his right of reply.
- 1.20 Excluding motions moved under standing order 1.18, the contributions or speeches by a Councillor shall relate only to the motion under discussion and shall not exceed three minutes without the consent of the Chairman of the meeting.

2. DISORDERLY CONDUCT AT MEETINGS

- 2.1 No person shall obstruct the transaction of business at a meeting or behave offensively or improperly. If this standing order is ignored, the Chairman of the meeting shall request such person(s) to moderate or improve their conduct.
- 2.2 If person(s) disregard the request of the Chairman of the meeting to moderate or improve their conduct, any Councillor or the Chairman of the meeting may move that the person be no longer heard or excluded from the meeting. The motion, if seconded, shall be put to the vote without discussion.
- 2.3 If a resolution made under standing order 2.2 is ignored, the Chairman of the meeting may take further reasonable steps to restore order or to progress the meeting. This may include temporarily suspending or closing the meeting.

3. MEETINGS GENERALLY

- 3.1 Meetings shall not take place in premises which at the time of the meeting are used for the supply of alcohol, unless no other premises are available free of charge or at a reasonable cost.
- 3.2 The minimum three clear days public notice of a meeting does not include the day on which the notice was issued, the day of the meeting, a Sunday or a bank holiday.
- 3.3 Meetings shall be open to the public unless their presence is prejudicial to the public interest by reason of the confidential nature of the business to be transacted or for other special reasons. The public's exclusion from part or all of a meeting shall be by a resolution which shall give reasons for the public's exclusion.
- 3.4 During the agenda item designated for Public Question Time and Petitions, members of the public may ask questions, make representations, submit petitions, answer questions and give evidence at a meeting which they are entitled to attend in respect of matters relevant to the Council or Committee.
- 3.5 Questions, representations or petitions at Council (Planning) Meetings must be relevant to a specific item/s on the agenda.
- 3.6 The period of time designated for public participation at a meeting in accordance with standing order 3.4 shall not exceed 10 minutes unless directed by the Chairman of the meeting.
- 3.7 Subject to standing order 3.6, a member of the public shall not speak for more than three minutes.
- 3.8 In accordance with standing order 3.4, a question shall not require a response at the meeting nor start a debate on the question. The Chairman of the meeting may direct that a written or oral response be given.

- 3.9 A person shall raise his hand when requesting to speak (except when a person has a disability or is likely to suffer discomfort). The Chairman of the meeting may at any time permit a person to be seated when speaking.
- 3.10 A person who speaks at a meeting shall direct his comments to the Chairman of the meeting.
- 3.11 Only one person is permitted to speak at a time. If more than one person wants to speak, the Chairman of the meeting shall direct the order of speaking.
- 3.12 Subject to standing order 3.13, a person who attends a meeting is permitted to report on the meeting whilst the meeting is open to the public. To 'report' means to film, photograph, make an audio recording of meeting proceedings, use any other means for enabling persons not present to see or hear the meeting as it takes place or later or to report or to provide oral or written commentary about the meeting so that the report or commentary is available as the meeting takes place or later to persons not present.
- 3.13 A person present at a meeting may not provide an oral report or oral commentary about a meeting as it takes place without permission.
- 3.14 The press shall be provided with reasonable facilities for the taking of their report of all or part of a meeting at which they are entitled to be present.
- 3.15 Subject to standing orders which indicate otherwise, anything authorised or required to be done by, to or before the Chairman of the Council may in his absence be done by, to or before the Vice-Chairman of the Council.
- 3.16 The Chairman, if present, shall preside at a meeting. If the Chairman is absent from a meeting, the Vice-Chairman, if present, shall preside. If both the Chairman and the Vice-Chairman are absent from a meeting, a Councillor as chosen by the Councillors present at the meeting shall preside at the meeting.
- 3.17 Subject to a meeting being quorate, all questions at a meeting shall be decided by a majority of the Councillors or Councillors with voting rights present and voting.
- 3.18 The Chairman of a meeting may give an original vote on any matter put to the vote, and in the case of an equality of votes may exercise his casting vote whether or not he gave an original vote.
- See standing orders 5.8 and 5.9 below for the different rules that apply in the election of the Chairman of the Council at the annual meeting of the Council.*
- 3.19 Voting on a question shall be by a show of hands. At the request of a Councillor prior to the vote being taken, the voting on any question shall be recorded so as to show whether each Councillor present and voting gave his vote for or against that question.

- 3.20 The Minutes of a meeting shall include an accurate record of the following:
- i. the time and place of the meeting;
 - ii. the names of Councillors present and those who had sent apologies;
 - iii. interests that have been declared by Councillors and non-Councillors with voting rights;
 - iv. whether a Councillor or non-Councillor with voting rights left the meeting when matters in which they held interests were being considered;
 - v. if there was a public participation session; and
 - vi. the resolutions made.
- 3.21 A Councillor or a non-Councillor with voting rights who has a disclosable pecuniary interest or another interest as set out in the Council's Code of Conduct in a matter being considered at a meeting is subject to statutory limitations or restrictions under the code on his right to participate and vote on that matter.
- 3.22 No business may be transacted at a meeting unless at least one-third of the whole number of members of the Council or committee, as appropriate, are present and in no case shall the quorum of a meeting be less than three.
- 3.23 If a meeting is or becomes inquorate no business shall be transacted and the meeting shall be closed. The business on the agenda for the meeting shall be adjourned to another meeting.
- 3.24 A meeting shall not exceed a period of three hours.

4. COMMITTEES AND SUB-COMMITTEES

- 4.1 Unless the Council determines otherwise, a committee may appoint a sub-committee, which may also be known as a working group or steering group, whose terms of reference and members shall be determined by the committee.
- 4.2 The members of a committee may include non-Councillors unless it is a committee which regulates and controls the finances of the Council.
- 4.3 Unless the Council determines otherwise, all the members of an advisory committee and a sub-committee of the advisory committee may be non-councillors.
- 4.4 The Council may appoint standing committees or sub-committees as may be necessary, and:
- i. shall determine their terms of reference;
 - ii. shall determine the number and time of the ordinary meetings of a standing committee up until the date of the next annual meeting of full Council;
 - iii. shall permit a committee, other than in respect of the ordinary meetings of a committee, to determine the number and time of its meetings;
 - iv. shall, subject to standing orders 4.2 and 4.3, appoint and determine the

- v. terms of office of members of such a committee;
may, subject to standing orders 4.2 and 4.3, appoint and determine the terms of office of the substitute members to a committee whose role is to replace the ordinary members at a meeting of a committee if the ordinary members of the committee confirm to the Proper Officer at least three days before the meeting that they are unable to attend;
- vi. shall, after it has appointed the members of a standing committee, appoint the Chairman and Vice-Chairman of the standing committee;
- vii. shall permit a sub-committee to appoint its own Chairman at the first meeting of the committee;
- viii. shall determine the place, notice requirements and quorum for a meeting of any committee, which shall be no less than three;
- ix. shall determine if the public may participate at a meeting of a committee;
- x. shall determine if the public and press are permitted to attend the meetings of a sub-committee and also the advance public notice requirements, if any, required;
- xi. shall determine if the public may participate at a meeting of a sub-committee that they are permitted to attend; and
- xii. may dissolve a committee or sub-committee.

5. ORDINARY COUNCIL MEETINGS

- 5.1 In an election year, the annual meeting of the Council shall be held on or within 14 days following the day on which the new Councillors elected take office.
- 5.2 In a year which is not an election year, the annual meeting of the Council shall be held on such day in May as the Council decides.
- 5.3 If no other time is fixed, the annual meeting of the Council shall take place at 7.30pm.
- 5.4 In addition to the annual meeting of the Council, at least six other ordinary meetings shall be held in each year on such dates and times as the Council decides.
- 5.5 The first business conducted at the annual meeting of the Council shall be the election of the Chairman and Vice-Chairman of the Council.
- 5.6 The Chairman of the Council, unless he has resigned or becomes disqualified, shall continue in office and preside at the annual meeting until his successor is elected at the next annual meeting of the Council.
- 5.7 The Vice-Chairman of the Council, if any, unless he resigns or becomes disqualified, shall hold office until immediately after the election of the Chairman of the Council at the next annual meeting of the Council.
- 5.8 In an election year, if the current Chairman of the Council has not been re-elected as a member of the Council, he shall preside at the meeting until a successor Chairman of the Council has been elected. The current Chairman of

the Council shall not have an original vote in respect of the election of the new Chairman of the Council but shall give a casting vote in the case of an equality of votes.

- 5.9 In an election year, if the current Chairman of the Council has been re-elected as a member of the Council, he shall preside at the meeting until a new Chairman of the Council has been elected. He may exercise an original vote in respect of the election of the new Chairman of the Council and shall give a casting vote in the case of an equality of votes.
- 5.10 Following the election of the Chairman of the Council and Vice-Chairman of the Council at the annual meeting of the Council, the business of the annual meeting shall include:
- i. Confirmation of the accuracy of the Minutes of the last meeting of the Council;
 - ii. Receipt of the Minutes of the last meeting of a committee;
 - iii. Appointment of members to existing committees;
 - iv. Appointment of any new committees in accordance with standing order 4;
 - v. Appointment of representatives to external bodies; and
 - vi. In an election year, to make arrangements with a view to the Council becoming eligible to exercise the general power of competence in the future.

6. EXTRAORDINARY MEETINGS OF THE COUNCIL AND COMMITTEES AND SUB-COMMITTEES

- 6.1 The Chairman of the Council may convene an extraordinary meeting of the Council at any time.
- 6.2 If the Chairman of the Council does not or refuses to call an extraordinary meeting of the Council within seven days of having been requested in writing to do so by two Councillors, any two Councillors may convene an extraordinary meeting of the Council. The public notice giving the time, place and agenda for such a meeting must be signed by the two Councillors.
- 6.3 The Chairman of a committee or a sub-committee may convene an extraordinary meeting of the committee or the sub-committee at any time.
- 6.4 If the Chairman of a committee or a sub-committee does not or refuses to call an extraordinary meeting within seven days of having been requested by to do so by two members of the committee or the sub-committee, any two members of the committee and the sub-committee may convene an extraordinary meeting of a committee and a sub-committee.

7. PREVIOUS RESOLUTIONS

- 7.1 A resolution shall not be reversed within six months except either by a special motion, which requires written notice by at least three Councillors to be given to the Proper Officer in accordance with standing order 9; or by a motion moved in

pursuance of the recommendation of a committee or a sub-committee; or if fresh information becomes available that, in the opinion of the Council, justifies further consideration of the matter.

- 7.2 When a motion moved pursuant to standing order 7.1 has been disposed of, no similar motion may be moved within a further six months.

8. VOTING ON APPOINTMENTS

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

9. MOTIONS FOR A MEETING THAT REQUIRE WRITTEN NOTICE TO BE GIVEN TO THE PROPER OFFICER

- 9.1 A motion shall relate to the responsibilities of the meeting for which it is tabled and, in any event, shall relate to the performance of the Council's statutory functions, powers and obligations or an issue which specifically affects the Council's area or its residents.
- 9.2 No motion may be moved at a meeting unless it is on the agenda and the mover has given written notice of its wording to the Proper Officer at least seven clear days before the meeting. Clear days do not include the day of the notice or the day of the meeting.
- 9.3 The Proper Officer may, before including a motion on the agenda received in accordance with standing order 9.2, correct obvious grammatical or typographical errors in the wording of the motion.
- 9.4 If the Proper Officer considers the wording of a motion received in accordance with standing order 9.2 is not clear in meaning, the motion shall be rejected until the mover of the motion resubmits it in writing to the Proper Officer so that it can be understood at least five clear days before the meeting.
- 9.5 If the wording or subject of a proposed motion is considered improper, the Proper Officer shall consult with the Chairman of the forthcoming meeting or, as the case may be, the Councillors who have convened the meeting, to consider whether the motion shall be included in the agenda or rejected.
- 9.6 The decision of the Proper Officer as to whether or not to include the motion on the agenda shall be final.
- 9.7 Motions received shall be recorded and numbered in the order that they are received.
- 9.8 Motions rejected shall be recorded with an explanation by the Proper Officer of the reason for rejection.

10. MOTIONS AT A MEETING THAT DO NOT REQUIRE WRITTEN NOTICE

10.1 The following motions may be moved at a meeting without written notice to the Proper Officer:

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

11. MANAGEMENT OF INFORMATION

See also standing order 20.

- 11.1 The Council shall have in place and keep under review, technical and organisational measures to keep secure information (including personal data) which it holds in paper and electronic form. Such arrangements shall include deciding who has access to personal data and encryption of personal data.
- 11.2 The Council shall have in place, and keep under review, policies for the retention and safe destruction of all information (including personal data) which it holds in paper and electronic form. The Council's retention policy shall confirm the period for which information (including personal data) shall be retained or, if this is not possible, the criteria used to determine that period (e.g. the Limitation Act 1980).
- 11.3 The agenda, papers that support the agenda and the Minutes of a meeting shall not disclose or otherwise undermine confidential information or personal data without legal justification.
- 11.4 Councillors, staff, the Council's contractors and agents shall not disclose confidential information or personal data without legal justification.

12. DRAFT MINUTES

- 12.1 If the draft Minutes of a preceding meeting have been served on Councillors with the agenda to attend the meeting at which they are due to be approved for accuracy, they shall be taken as read.
- 12.2 There shall be no discussion about the draft Minutes of a preceding meeting except in relation to their accuracy. A motion to correct an inaccuracy in the draft Minutes shall be moved in accordance with standing order 10.1i.
- 12.3 The accuracy of draft Minutes, including any amendment(s) made to them, shall be confirmed by resolution and shall be signed by the Chairman of the meeting and stand as an accurate record of the meeting to which the Minutes relate.
- 12.4 If the Chairman of the meeting does not consider the Minutes to be an accurate record of the meeting to which they relate, he shall sign the Minutes and include a paragraph in the following terms or to the same effect:

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

13. CODE OF CONDUCT AND DISPENSATIONS

See also standing order 3.21.

- 13.1 All Councillors and non-Councillors with voting rights shall observe the Code of Conduct adopted by the Council.
- 13.2 Unless he has been granted a dispensation, a Councillor or non-Councillor with voting rights shall withdraw from a meeting when it is considering a matter in which he has a disclosable pecuniary interest. He may return to the meeting after it has considered the matter in which he had the interest.
- 13.3 Unless he has been granted a dispensation, a Councillor or non-Councillor with voting rights shall withdraw from a meeting when it is considering a matter in which he has another interest if so required by the Council's Code of Conduct. He may return to the meeting after it has considered the matter in which he had the interest.
- 13.4 Dispensation requests shall be in writing and submitted to the Proper Officer as soon as possible before the meeting, or failing that, at the start of the meeting for which the dispensation is required.
- 13.5 A decision as to whether to grant a dispensation shall be made by the Proper Officer and that decision is final.

- 13.6 A dispensation request shall confirm:
- i. the description and the nature of the disclosable pecuniary interest or other interest to which the request for the dispensation relates;
 - ii. whether the dispensation is required to participate at a meeting in a discussion only or a discussion and a vote;
 - iii. the date of the meeting or the period (not exceeding four years) for which the dispensation is sought; and
 - iv. an explanation as to why the dispensation is sought.
- 13.7 Subject to standing orders 13.4 and 13.6, a dispensation request shall be considered by the Proper Officer before the meeting or, if this is not possible, at the start of the meeting for which the dispensation is required.
- 13.8 A dispensation may be granted in accordance with standing order 13.5 if, having regard to all relevant circumstances, any of the following apply:
- i. without the dispensation the number of persons prohibited from participating in the particular business would be so great a proportion of the meeting transacting the business as to impede the transaction of the business;
 - ii. granting the dispensation is in the interests of persons living in the Council's area; or
 - iii. it is otherwise appropriate to grant a dispensation.

14. CODE OF CONDUCT COMPLAINTS

- 14.1 Upon notification by the Unitary Council that it is dealing with a complaint that a Councillor or non-Councillor with voting rights has breached the Council's Code of Conduct, the Proper Officer shall, subject to standing order 11, report this to the Council.
- 14.2 Where the notification in standing order 14.1 relates to a complaint made by the Proper Officer, the Proper Officer shall notify the Chairman of the Council of this fact, and the Chairman shall nominate another staff member to assume the duties of the Proper Officer in relation to the complaint until it has been determined and the Council has agreed what action, if any, to take in accordance with standing order 14.4 below.
- 14.3 The Council may:
- i. provide information or evidence where such disclosure is necessary to investigate the complaint or is a legal requirement;
 - ii. seek information relevant to the complaint from the person or body with statutory responsibility for investigation of the matter.
- 14.4 Upon notification by the Unitary Council that a Councillor or non-Councillor with voting rights has breached the Council's Code of Conduct, the Council shall consider what, if any, action to take against him. Such action excludes disqualification or suspension from office.

15. PROPER OFFICER

15.1 The Proper Officer shall be the Chief Executive or other staff member(s) nominated by him or the Council to undertake the work of the Proper Officer when the Proper Officer is absent.

15.2 The Proper Officer shall:

- i. at least three clear days before a meeting of the Council, a committee or a sub-committee,
 - serve on Councillors, by delivery or post at their residences, or by email authenticated in such a manner as the Proper Officer thinks fit (provided the Councillor has consented to service by email), a signed summons confirming the time, place and the agenda and
 - provide, in a conspicuous place, public notice of the time, place and agenda. (Provided, in the case of an extraordinary meeting of the Council convened by Councillors, that the public notice is signed by them).
- ii. subject to standing order 9, include on the agenda all motions in the order received unless a Councillor has given written notice at least one day before the meeting confirming his withdrawal of it;
- iii. convene a meeting of full Council for the election of a new Chairman of the Council, occasioned by a casual vacancy in his office;
- iv. facilitate inspection of the Minute book by local government electors;
- v. receive and retain copies of byelaws made by other local authorities;
- vi. hold Acceptance of Office records signed by Councillors;
- vii. retain access to a copy of every Councillor's register of interests;
- viii. assist with responding to requests made under freedom of information legislation and rights under data protection legislation, in accordance with the Council's relevant policies and procedures;
- ix. liaise, as appropriate, with the Council's Data Protection Officer;
- x. receive and send general correspondence and notices on behalf of the Council except where there is a resolution to the contrary;
- xi. assist in the organisation of, storage of, access to, security of and destruction of information held by the Council in paper and electronic form subject to the requirements of data protection and freedom of information legislation and other legitimate requirements (e.g. the Limitation Act 1980);
- xii. arrange for legal deeds to be executed (*see also standing order 23*);
- xiii. arrange or manage the prompt authorisation, approval, and instruction regarding any payments to be made by the Council in accordance with its financial regulations;
- xiv. record every planning application notified to the Council and the Council's response to the local planning authority;
- xv. refer a planning application received by the Council to the Chairman or, in his absence, the Vice-Chairman of the Council within two working days of receipt to facilitate an extraordinary meeting if the nature of a planning application requires consideration before the next ordinary Council (Planning) meeting;

- xvi. manage access to information about the Council via the publication scheme; and
- xvii. retain custody of the stamp of the Council which shall only be used for its proper purpose (*see also standing order 23*).

16. RESPONSIBLE FINANCIAL OFFICER

- 16.1 The Chief Executive shall undertake the role of the Responsible Financial Officer. The Head of Finance and Administration will undertake the work of the Responsible Financial Officer in his absence.

17. ACCOUNTS AND ACCOUNTING STATEMENTS

- 17.1 "Proper practices" in standing orders refer to the most recent version of "Governance and Accountability for Local Councils – a Practitioners' Guide".

- 17.2 All payments by the Council shall be authorised, approved and paid in accordance with the law, proper practices and the Council's financial regulations.

- 17.3 The Responsible Financial Officer shall supply to each ordinary meeting of the Finance and Administration Committee a report to summarise:

- i. the Council's aggregate income and expenditure for the year to date;
- ii. the balances held at the end of the period being reported; and

which includes a comparison with the budget for the financial year, highlighting any actual or likely overspends.

- 17.4 As soon as possible after the financial year end at 31 March, the Responsible Financial Officer shall provide:

- i. each Councillor with a statement summarising the Council's income and expenditure for the year to date for information; and
- ii. to the Council the accounting statements for the year in the form of Section 2 of the annual governance and accountability return, as required by proper practices, for consideration and approval.

- 17.5 The year-end accounting statements shall be prepared in accordance with proper practices, applying the income and expenditure form of accounts for a year to 31 March. A completed draft annual return shall be presented to each Councillor before the end of the following month of June. The annual return of the Council, which is subject to external audit, including the annual governance statement, shall be presented to the Council for consideration and formal approval before 30 June.

18. FINANCIAL CONTROLS AND PROCUREMENT

- 18.1 The Council shall consider and approve financial regulations drawn up by the

Responsible Financial Officer, which shall include detailed arrangements in respect of the following:

- i. the keeping of accounting records and systems of internal controls;
- ii. the assessment and management of financial risks faced by the Council;
- iii. the work of the independent internal auditor in accordance with proper practices and the receipt of regular reports from the internal auditor, which shall be required at least annually;
- iv. the inspection and copying by Councillors and local electors of the Council's accounts and/or orders of payments; and
- v. whether contracts with an estimated value below £25,000 due to special circumstances are exempt from a tendering process or procurement exercise.

18.2 Financial regulations shall be reviewed regularly and at least annually for fitness of purpose.

18.3 A public contract regulated by the Public Contracts Regulations 2015 with an estimated value in excess of £25,000 but less than the relevant thresholds in standing order 18.6 is subject to Regulations 109-114 of the Public Contracts Regulations 2015 which include a requirement on the Council to advertise the contract opportunity on the Contracts Finder website regardless of what other means it uses to advertise the opportunity. Where high value contracts (usually above £118,000) are being let, they will also be published on the Find a Tender e-notification service.

18.4 Subject to additional requirements in the financial regulations of the Council, the tender process for contracts for the supply of goods, materials, services or the execution of works shall include, as a minimum, the following steps:

- i. a specification for the goods, materials, services or the execution of works shall be drawn up;
- ii. an invitation to tender shall be drawn up to confirm (a) the Council's specification; (b) the time, date and address for the submission of tenders; (c) the date of the Council's written response to the tender and (d) the prohibition on prospective contractors contacting Councillors or staff to encourage or support their tender outside the prescribed process;
- iii. the invitation to tender shall be advertised in accordance with the Public Contracts Regulations 2015 and be subject to the Contracts Finder website and other manner that is appropriate;
- iv. tenders are to be submitted in writing in a sealed marked envelope addressed to the Proper Officer. Alternatively, with prior approval of the Chief Executive, tenders shall be submitted electronically via email to the Chief Executive and Head of Finance and Administration, stating *Tender* and the nature of the works or services in the title bar.
- v. tenders shall be opened by the Proper Officer in the presence of at least one Councillor after the deadline for submission of tenders has passed;
- vi. where appropriate, tenders are to be reported to and considered by the relevant meeting of the Council or a committee.

- 18.5 Neither the Council, nor a committee with delegated responsibility for considering tenders, is bound to accept the lowest value tender.
- 18.6.1 A public contract regulated by the Public Contracts Regulations 2015, with an estimated value in excess of £213,477 for a public service or supply contract or in excess of £5,336,937 for a public works contract (or other thresholds determined by the European Commission every two years and published in the Official Journal of the European Union (OJEU)), shall comply with the relevant procurement procedures and other requirements in the Public Contracts Regulations 2015 which include advertising the contract opportunity on the Contract Finders website and in OJEU.
- 18.6.2 A public contract in connection with the supply of gas, heat, electricity, drinking water, transport services, or postal services to the public; or the provision of a port or airport; or the exploration for or extraction of, gas oil or solid fuel, with an estimated value in excess of £426,955 for a supply, services or design contract; or in excess of £5,336,937 for a works contract; or £884,720 for a social and other specific services contract (or other thresholds determined by the European Commission every two years and published in OJEU) shall comply with the relevant procurement procedures and other requirements in the Utilities Contracts Regulations 2016.

19. HANDLING STAFF MATTERS

- 19.1 A matter personal to a member of staff that is being considered by a meeting of the Council or the Finance and Administration Committee is subject to standing order 11.
- 19.2 Subject to the Council's policy regarding absences from work, the Chief Executive shall notify another member of the Senior Management Team of absence occasioned by illness or other reason and that person shall report such absence to the Chairman.
- 19.3 Objective setting and reviewing of the Chief Executive shall be carried out by the Chairman and Vice-Chairman in accordance with the Council's policy.
- 19.4 Disciplinary and grievance matters shall be handled in accordance with the Council's policy and as advised by the Council's appointed Human Resources (HR) Advisors.
- 19.5 Any persons responsible for all or part of the management of staff shall treat as confidential the written records of all meetings relating to their performance, capabilities, grievance or disciplinary matters.
- 19.6 In accordance with standing order 11.1, persons with line management responsibilities shall have access to staff records referred to in standing order 19.5.

20. RESPONSIBILITIES TO PROVIDE INFORMATION

See also standing order 21.

- 20.1 In accordance with freedom of information legislation, the Council shall publish information in accordance with its publication scheme and respond to requests for information held by the Council.
- 20.2 The Council shall publish information in accordance with the requirements of the Local Government (Transparency Requirements) (England) Regulations 2015.

21. RESPONSIBILITIES UNDER DATA PROTECTION LEGISLATION

(Below is not an exclusive list)

See also standing order 11.

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

22. RELATIONS WITH THE PRESS/MEDIA

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

23. EXECUTION AND SEALING OF LEGAL DEEDS

See also standing order 15.2 xii and xvii.

- 23.1 A legal deed shall not be executed on behalf of the Council unless authorised by a resolution.

23.2 Subject to standing order 23.1, any two Councillors may sign, on behalf of the Council, any deed required by law and the Proper Officer shall witness their signatures.

24. COMMUNICATING WITH UNITARY COUNCILLORS

24.1 Unless they have requested otherwise, a copy of the agenda for the monthly meeting of the full Council shall be sent to the Councillors of the Unitary Council representing the Corsham area.

25. RESTRICTIONS ON COUNCILLOR ACTIVITIES

25.1 Unless duly authorised, no Councillor shall:

- i. inspect any land and/or premises which the Council has a right or duty to inspect; or
- ii. issue orders, instructions or directions.

26. STANDING ORDERS GENERALLY

26.1 All or part of a standing order, except one that incorporates mandatory statutory or legal requirements, may be suspended by resolution in relation to the consideration of an item on the agenda for a meeting.

26.2 A motion to add to or vary or revoke one or more of the Council's standing orders, except one that incorporates mandatory statutory or legal requirements, shall be proposed by a special motion, the written notice by at least two Councillors to be given to the Proper Officer in accordance with standing order 9.

26.3 The Proper Officer shall provide a copy of the Council's standing orders to a Councillor as soon as possible.

26.4 The decision of the Chairman of a meeting as to the application of standing orders at the meeting shall be final.

Ref: C/djm/140621

June 2021

Part Two: Financial Regulations

These Financial Regulations were adopted by the Council at its meeting held on 13 January 2020 and updated at its meeting on 14 June 2021.

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 Orders 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.
- 1.3 These Financial Regulations demonstrate how the Council meets these responsibilities and requirements.
- 1.4 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.
- 1.5 Deliberate or wilful breach of these Regulations by an employee may give rise to disciplinary proceedings.
- 1.6 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.
- 1.7 The Responsible Financial Officer (RFO) holds a statutory office to be appointed by the Council. The Chief Executive has been appointed as RFO for this Council and these Regulations will apply accordingly.
- 1.8 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.
- 1.11 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 £25,000; 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 shall 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.

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 the Finance and Administration Committee 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 The Property and Amenities Committee and Community Services Committee shall review their forecasts of revenue and capital income and expenditure for the following financial year. Having regard to the forecast, it shall thereafter formulate and submit proposals to the Finance and Administration Committee not later than early December each year. The Finance and Administration Committee shall review the proposals along with its own and recommend a draft annual budget to the Full Council for consideration not later than the end of January each year.

3.2 The RFO must each year, by no later than January, 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 RFO.
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, duly delegated committee or the RFO. During the budget year and with the approval of the Finance and Administration Committee, 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 by the end of December for the following financial year and such review shall be evidenced by a hard copy. 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 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 £10,000. The RFO shall report such action to the chairman as soon as possible and to the Finance and Administration Committee 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, at least quarterly, provide the Finance and Administration Committee with a statement of receipts and payments to date under each budget heading, 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 £500 or 30% of the budget.
- 4.9 Changes in earmarked reserves shall be approved by Finance and Administration Committee 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 reviewed at least annually for safety and efficiency.
- 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 the Accounts Sub-Committee and Council. The Council shall review the schedule for compliance and, having satisfied itself, shall authorise payment by a resolution of the Council. The approved schedule shall be signed by two Councillors who are authorised signatories. A detailed list of all payments shall be disclosed within 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 or Head of Service 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 Council meeting.
- 5.5 The 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 RFO certifies 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;

- 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
 - c) Fund transfers within the Councils banking arrangements up to the sum of £200,000, provided that a list of such payments shall be submitted to the next appropriate meeting of Council.
- 5.6 A record of regular payments, such as maintenance contracts, made 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.
- 5.7 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 £25,000 shall before payment, be subject to ratification by resolution of the Council.
- 5.8 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.
- 5.9 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.
- 5.10 Any changes in the recorded details of suppliers, such as bank account records, shall be approved by the RFO.

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 RFO shall give instruction that a payment shall be made.
- 6.3 All payments shall be effected by cheque or other instructions to the Council's bankers, or otherwise, in accordance with a resolution of the Council.
- 6.4 Cheques or orders for payment drawn on the bank account in accordance with the schedule as presented to Council shall be signed by two members of the Council and countersigned by an Officer, 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 an Accounts Sub-Committee, 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.
- 6.8 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.
- 6.9 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.
- 6.10 No more than three members of staff shall be authorised to carry out internet banking. These shall be the Chief Executive, Head of Finance and Administration and one other officer authorised by the RFO. Where a computer requires use of a personal identification number (PIN) or other password(s) for access to the Council's records, each individual shall keep their own log in details securely as laid out in the bank's terms and conditions.
- 6.11 No employee or Councillor shall disclose any PIN or password, relevant to the working of the Council or its bank accounts. Breach of this Regulation will be treated as a very serious matter under these Regulations.
- 6.12 When not being used, all Council Authorisation Cards for online banking shall be kept in the safe in the Chief Executive's Office.
- 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 shall ensure that anti-virus, anti-spyware and firewall software with automatic updates, together with a high level of security, is used.
- 6.15 Where internet banking arrangements are made with any bank, the RFO and Head of Finance and Administration shall be appointed as the Service Administrators. The bank mandates approved by the Council shall identify a number of Councillors who will be authorised to approve transactions on those accounts. The bank mandates will state clearly the amounts of payments that can be instructed by the use of the Service Administrators alone, or by the Service Administrator with a stated number of approvals.

- 6.16 Access to any internet banking accounts will be directly to the access page (which may be saved under “favourites”), and not through a search engine or email link. Remembered or saved passwords facilities must not be used on any computer used for Council banking work. Breach of this Regulation will be treated as a very serious matter under these Regulations.
- 6.17 Changes to account details for suppliers, which are used for internet banking may only be changed on written hard copy notification by the supplier and supported by hard copy authority for change signed by the RFO. A programme of regular checks of standing data with suppliers will be followed.
- 6.18 Any corporate charge card or trade card account opened by the Council will be specifically restricted to use by the RFO and the relevant Head of Service. Any card shall be subject to automatic payment in full at each month-end. Personal credit or debit cards of members or staff shall not be used under any circumstances.
- 6.19 The RFO may provide petty cash to officers for the purpose of defraying operational and other expenses. Vouchers for payments made shall be forwarded to the RFO with a claim for reimbursement.
- a) The RFO shall maintain a petty cash float of £300 for the purpose of defraying operational and other expenses. Vouchers for payments made from petty cash shall be kept to substantiate the payment.
 - b) Income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these Regulations.
 - c) Payments to maintain the petty cash float shall be shown separately on the schedule of payments presented to Council under 5.2 above.

7. PAYMENT OF SALARIES

- 7.1 As an employer, the Council shall make arrangements to meet fully the statutory requirements placed on all employers by PAYE and National Insurance legislation. The payment of all salaries shall be made in accordance with payroll records and the rules of 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 relevant Committee or the Chief Executive.

- 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 Finance and Administration Committee.
- 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 (such as Hire Purchase or Leasing of tangible assets) shall be subject to approval by the Finance and Administration Committee. In each case a report in writing shall be provided to the Committee in respect of value for money for the proposed transaction.
- 8.3 All loans and investments shall be negotiated in the name of the Council and shall be for a set period in accordance with Council policy.
- 8.4 The Council 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.
- 8.5 All investments of money under the control of the Council shall be in the name of the Council.

- 8.6 All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.
- 8.7 Payments in respect of short term or long-term investments, including transfers between bank accounts held in the same bank, or branch, shall be made in accordance with Regulation 5 (Authorisation of payments) and Regulation 6 (Instructions for payments).

9. INCOME

- 9.1 The collection of all sums due to the Council shall be the responsibility of and under the supervision of the RFO.
- 9.2 Particulars of all charges to be made for work done, services rendered or goods supplied shall be agreed annually by the Finance and Administration Committee, 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 RFO.
- 9.4 Any sums found to be irrecoverable and any bad debts shall be reported to the Finance and Administration Committee and shall be written off in the year.
- 9.5 All sums received on behalf of the Council shall be banked intact as directed by the RFO. In all cases, all receipts shall be deposited with the Council's bankers with such frequency as the RFO considers necessary.
- 9.6 The origin of each receipt shall be entered on the paying-in slip.
- 9.7 Personal cheques shall not be cashed out of money held on behalf of the Council.
- 9.8 The RFO shall promptly complete any VAT Return that is required. Any repayment claim due in accordance with VAT Act 1994 section 33 shall be made at least annually coinciding with the financial year end.
- 9.9 Where any significant sums of cash are regularly received by the Council, the RFO shall take such steps as are agreed by the Council to ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control such as ticket issues, and that appropriate care is taken in the security and safety of individuals banking such cash.
- 9.10 Any income arising which is the property of a charitable trust shall be paid into a charitable bank account. Instructions for the payment of funds due from the charitable trust to the Council (to meet expenditure already incurred by the authority) will be given by the Managing Trustees of the charity meeting separately from any Council meeting (see also Regulation 16 below).

10. ORDERS FOR WORK, GOODS AND SERVICES

- 10.1 An official order 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 files 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, accountants, surveyors and planning consultants;
 - iii. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;
 - iv. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the Council;
 - v. for additional audit work of the external auditor up to an estimated value of £500 (in excess of this sum the Chief Executive shall act after consultation with the Chairman and Vice Chairman of the Council); and

- vi. for goods or materials proposed to be purchased which are proprietary articles and/or are only sold at a fixed price.
- b) Where the Council intends to procure or award a public supply contract, public service contract or public works contract as defined by The Public Contracts Regulations 2015 (“the Regulations”) which is valued at £25,000 or more, the Council shall comply with the relevant requirements of the Regulations.
- c) The full requirements of the Regulations, as applicable, shall be followed in respect of the tendering and award of a public supply contract, public service contract or public works contract which exceed thresholds in The Regulations set by the Public Contracts Directive 2014/24/EU (which may change from time to time).
- 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 a Committee or the Council.
- e) Such invitation to tender shall state the general nature of the intended contract and the Chief Executive 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 Chief Executive. 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. Alternatively, with prior approval of the Chief Executive, tenders shall be submitted electronically via email to the Chief Executive and Head of Finance and Administration, stating *Tender* and the nature of the works or services in the title bar.
- f) All tenders shall be opened at the same time on the prescribed date by the Chief Executive in the presence of at least one member of Council.
- g) Any invitation to tender issued under this Regulation shall be subject to Standing Order 18 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 Chief Executive shall endeavour to obtain three quotations (priced descriptions of the proposed supply); where the value is below £5,000 and above £1,000 the Chief Executive shall strive to obtain three estimates. Otherwise, Regulation 10.3 above shall apply.
- i) The Council shall not be obliged to accept the lowest or any tender, quote or estimate.

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

12. PAYMENTS UNDER 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 Finance and Administration Committee.
- 12.3 Any variation to a contract or addition to or omission from a contract must be approved by the Committee and RFO to the contractor in writing, the Finance and Administration Committee being informed where the final cost is likely to exceed the financial provision.

13. STORES AND EQUIPMENT

- 13.1 The officer in charge of each section shall be responsible for the care and custody of stores and equipment in that area.
- 13.2 Delivery notes shall be obtained in respect of all goods received into store or otherwise delivered and goods must be checked as to order and quality at the time delivery is made.
- 13.3 Stocks shall be kept at the minimum levels consistent with operational requirements.
- 13.4 The RFO shall be responsible for periodic checks of stocks and stores at least annually.

14. ASSETS, PROPERTIES AND ESTATES

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

- 14.2 No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of a Committee or 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.
- 14.3 No real property (interests in land) shall be sold, leased or otherwise disposed of without the authority of a Committee or the Council, together with any other consents required by law. In each case a report in writing shall be provided to a Committee or the Council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).
- 14.4 No real property (interests in land) shall be purchased or acquired without the authority of the full Council. In each case a report in writing shall be provided to Council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).
- 14.5 Subject only to the limit set in Regulation 14.2 above, no tangible moveable property shall be purchased or acquired without the authority of a Committee or the Council. In each case a report in writing shall be provided with a full business case.
- 14.6 The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date. The continued existence of tangible assets shown in the Register shall be verified at least annually.

15. INSURANCE

- 15.1 Following the annual risk assessment (per Financial Regulation 17), the RFO shall effect all insurances and negotiate all claims on the Council's insurers.
- 15.2 The RFO shall keep a record of all insurances effected by the Council and the property and risks covered thereby and annually review it.
- 15.3 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 a Committee or the Council at the next available meeting.
- 15.4 All appropriate members and employees of the Council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined annually by the Finance and Administration Committee.

16. CHARITIES

- 16.1 Where the Council is sole managing trustee of a charitable body 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.

17. RISK MANAGEMENT

- 17.1 The Council is responsible for putting in place arrangements for the management of risk. The RFO shall prepare, for approval by the Finance and Administration Committee, 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 Finance and Administration Committee at least annually.
- 17.2 When considering any new activity, the RFO or Head of Service shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the Council.

18. SUSPENSION AND REVISION OF FINANCIAL REGULATIONS

- 18.1 It shall be the duty of the Council to review the Financial Regulations of the Council from time to time. The 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.
- 18.2 A Committee or the Council may, by resolution, 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 the Committee or the Council.

Part Three: Terms of Reference

These Terms of Reference were adopted by the Council at its Meeting held on 11 March 2019.

Council (Planning) and Committee Terms of Reference from May 2019

1. COUNCIL (PLANNING)

Council (Planning) comprising of all Councillors will have responsibility for:

- Responding to consultations on planning applications, development control and the Wiltshire Core Strategy
- Neighbourhood Planning
- Planning Policy
- Corsham Masterplan
- Street Naming
- Dealing with Council matters that cannot be fitted into the normal cycle of Council meetings

2. FINANCE AND ADMINISTRATION COMMITTEE

The Finance and Administration Committee comprising of nine Councillors will, on behalf of the Council, have responsibility for:

- Overall supervision of the Council finances.
- Oversight and supervision of activities of the Council not covered by the Full Council or other Committees.
- Recommending the Council Estimates and Precept and submitting them for approval to the Council.
- Council Staffing/HR matters
- Grants

- Town Council Office Services and ICT
- Staff and Councillor training and development
- Policy Consultation and Review

3. PROPERTY AND AMENITIES COMMITTEE

The Property and Amenities Committee comprising of nine Councillors will, on behalf of the Council, have responsibility for:

- Management, maintenance, improvement and generation of income from property and assets under Town Council control.
- Recommending charges and terms upon which use will be permitted.
- Council owned or managed buildings, property, wildlife, amenity and leisure sites
- Children's play areas
- Cemetery, closed churchyards and memorial sites
- Footpaths, bus shelters and street furniture
- Litter collection/street cleaning
- CCTV Operation
- Transport and Highways
- Asset Management Plan
- Grounds Maintenance and other service delivery contracts

4. COMMUNITY SERVICES COMMITTEE

The Community Services Committee comprising of nine Councillors will, on behalf of the Council, have responsibility for:

- Marketing and promotion
- Community Safety Initiatives
- Tourism Development, Visitor Services and Heritage
- Events and Festivals including Summer Fete and Christmas Lights Switch-on

- Corsham Youth Council and youth activities
- Health Promotion
- 'In Bloom' competitions
- Town Centre promotion and business support
- Community Liaison, including MOD and BSU
- The Arts, creative and cultural activity
- Community Awards
- Supporting and encouraging sport and leisure groups
- Twinning

5. STRATEGIC PLANNING GROUP

The Strategic Planning Group, comprising of the Chairmen and Vice-Chairmen of the Council, along with Chairmen of Committees along with other Councillors as agreed by the Council. The Chair of the Group shall be the Council Chairman. The Group will give advice and make recommendations on:

- Strategic Planning
- Forward Planning
- Communications (including overview of newsletter, website and social media)

6. ACCOUNTS SUB-COMMITTEE

The Accounts Sub-Committee shall meet prior to each Council meeting to check and verify the Town Council and Methuen (Town) Hall accounts and supporting documentation for approval and payment by the Council.

7. STAFFING PANEL AND APPEALS PANEL

The Staffing Panel and Appeals Panel shall meet in accordance with the Disciplinary Procedures of the Council. Each Panel shall consist of five members and shall not include the Chairman or Vice-Chairman of the Council.

Revisions

Revision	Minute no.	Effective Date
SO 18.1(v), 18.3, 18.4(iii) and 18.6. FR 11.1(b), (f) and (h), 11.1(k) 6.18 and 8.4.	F&A 23/15 and 151/15	09/11/15
SO 18.6, FR1.6, FR 6.4 and FR11 (11.1 a to k).	F&A 47/15 and 242/15	14/03/16
TOR 5	F&A 45/16 and 230/16	13/03/17
SO 18.6	F&A 49/17 and 259/17	12/03/18
Comprehensive revisions to standing orders, based on NALC Model Standing Orders 2018 (England), written June 2018.	76/18	09/07/18
Numbering corrected		17/07/18
Terms of Reference updated	256/19	13/05/19
Financial Regulations updated following NALC's revised model.	214/19	13/01/20
Terms of Reference updated	262/19	09/02/20
SO 18.3	F&A 17/20 and 83/20	08/03/21
SO 18.4, FR 11.1 (e and f)	43/21	14/06/21
SO 18.6	209/21	14/03/22