

Heytesbury, Imber and Knook Parish Council

Prepared by John Cap Clerk and RFO

Date 31/05/2024

Approved by Cllr J Sneddon

Date 31/05/2024

A	Bank reconciliation		
	Cash in hand 01/04/2024		16,876.39
	Add		
	Receipts 01/04/2024 - 31/05/2024		11,115.92
			27,992.31
	Subtract		
	Payments 01/04/2024-31/05/2024		4,210.52
	Cash in hand 31/05/2024 (per cash book)		23,781.79
B	Cash in hand per bank statements 31/05/2024		
	Current account	18,463.68	
	Instant access account	5,318.11	
			23,781.79
	Less payments		
	Plus receipts		
	Adjusted bank balance		23,781.79
	A is equal to B		

12/06/2024

Receipts

	Budgeted	Actual	Variance
Bank interest		17.22	
Miscellaneous			
Precept	20,900.00	10,450.00	10,450.00
VAT refund		654.76	
	20,900.00	11,121.98	10,450.00

Payments

	Budgeted	Actual	Variance
Audit	300.00	276.00	24.00
Elections	500.00		500.00 Transfer to reserve
Grants	500.00		500.00
Grounds maintenance	2,800.00	954.78	1,845.22
Insurance	1,500.00	1,005.17	494.83
IT	200.00	59.99	140.01
Mileage allowance	100.00		100.00
Miscellaneous	100.00		100.00
Outside spaces, play area and amenities	2,500.00		2,500.00
Professional fees	800.00		800.00
Room hire	300.00	60.00	240.00
Staff	9,500.00	1,487.50	8,012.50
Stationery, printing and publicity	500.00	24.35	475.65
Subscriptions	600.00	342.73	257.27
Traffic calming	1,500.00		1,500.00
Training	700.00		700.00
	22,400.00	4,210.52	18,189.48

Heytesbury, Imber and Knook Parish Council

Risk assessment

The purpose of the risk assessment is to ensure that Heytesbury, Imber and Knook Parish Council is aware of its risks and has in place a strategy to manage these risks. The risk assessment will be reviewed on an annual basis, or as needed should circumstances change.

Risk area	Risk identified	Likelihood	Impact	Level of risk	Management of risk
Play area					
Play equipment	Injury and public liability Vandalism	Possible	Moderate	4	Weekly inspection by councillor Monthly inspection report by qualified councillor Annual inspection carried out by RoSPA Insurance Budget for maintenance
Safeguarding	Safeguarding issues	Unlikely	Moderate	2	Safeguarding policy Councillor appointed with responsibility for play area Negligible contact with users of play area
Street furniture					
Noticeboards Heytesbury Knook Tytherington	Vandalism Poor maintenance	Unlikely	Minor	1	Insurance Budget for maintenance Checks by councillors

Risk area	Risk identified	Likelihood	Impact	Level of risk	Management of risk
Benches	Vandalism and damage Poor maintenance	Unlikely	Minor	1	Insurance Budget for maintenance
Dog bag dispensers	Vandalism Poor maintenance	Unlikely	Minor	1	Insurance Checks by councillor
Land and trees					
Knook allotments	Poor maintenance Injury and public liability	Unlikely	Moderate	2	Grounds maintenance contract Allotments not managed by the council
Trees in Knook and in Park Street	Poor maintenance Injury and public liability	Unlikely	Moderate	2	Inspection by tree surgeon Budget for assessments and maintenance
Historic assets					
Blind house War memorial	Poor maintenance Vandalism	Unlikely	Minor	1	Professional inspection Checks by councillor Insurance Budget for maintenance
Events					
Community events organised by the council	Injury and public liability	Unlikely	Moderate	2	Events agreed by council with financial, risk management, insurance and data protection implications considered

Risk area	Risk identified	Likelihood	Impact	Level of risk	Management of risk
Community events organised by the council	Lack of financial planning and financial loss Non-compliance with health and safety Data protection Crime and disorder	Unlikely	Moderate	2	Risk assessment to be completed and health and safety procedures agreed Data protection impact assessment to be completed Insurance Adequate general reserve and budgeted provision
Financial					
Precept	Inadequate precept Failure to request precept	Unlikely	Moderate	2	Councillors and Responsible Financial Officer to plan budget using risk assessment and known commitments Agenda item for councillors to consider and approve Budget planning is an agenda item for council meetings Precept request actioned by Responsible Financial Officer

Risk area	Risk identified	Likelihood	Impact	Level of risk	Management of risk
Financial management	Financial mismanagement and financial loss	Unlikely	Severe	3	Annual internal audit Payments approved by council Bank reconciliations Councillor appointed to verify bank reconciliations Councillors receive regular budget reports and bank statements Adequate precept Earmarked reserves and adequate level of general reserve
VAT	Failure to recover VAT	Unlikely	Moderate	2	List of VAT VAT recorded Actioned by Responsible Financial Officer
Reserves	High or inadequate reserves	Unlikely	Moderate	2	Council to review as part of budget process and review during the year Earmarked reserves and adequate level of general reserve Annual internal audit
Bank account	Insufficient bank account signatories	Possible	Moderate	4	Sufficient number of signatories Council to review

Risk area	Risk identified	Likelihood	Impact	Level of risk	Management of risk
Fraud	Financial loss Council reputation	Unlikely	Severe	3	Annual internal audit Second signatory to authorise electronic banking payments Bank mandate is two signatories to authorise changes Bank reconciliations Councillor appointed to verify bank reconciliations Councillors receive regular budget reports and bank statements Code of conduct Payments approved by council
Asset register	Incomplete or inaccurate	Unlikely	Moderate	2	Asset register reviewed annually Asset register reviewed and approved March 2024 Annual internal audit
Notice of public rights to inspect accounts	Failure to advertise the period for the exercise of public rights Lack of transparency Council reputation	Unlikely	Moderate	2	Internal audit Notice on website and noticeboards advertising the period for the exercise of public rights Actioned by Responsible Financial Officer

Risk area	Risk identified	Likelihood	Impact	Level of risk	Management of risk
Election costs	Insufficient money to pay for elections	Unlikely	Moderate	2	Earmarked reserve for elections
Administration					
Insurance	Inadequate insurance	Unlikely	Moderate	2	Insurance reviewed and approved annually Insurance designed for town and parish councils Asset register
Laptop and printer	Accidental damage or Theft Cost of repair or replacement Business interruption	Unlikely	Moderate	2	Insurance Budget New laptop April 2023 Technical support from local IT consultant
Annual Governance and Accountability Return	Chargeable letters and statutory recommendation issued by external auditor because of failure to complete	Unlikely	Moderate	2	Agenda item for councillors to consider and approve Actioned by Responsible Financial Officer
Council minutes	Inaccurate reporting of council business in the minutes	Unlikely	Minor	1	Minutes sent to councillors for review Minutes approved as a correct record by council

Risk area	Risk identified	Likelihood	Impact	Level of risk	Management of risk
Information management					
Website	Website accessibility	Unlikely	Moderate	2	Accessibility statement Accessibility icon on the website
Loss of data due to laptop theft, damage or fault	Loss or theft of personal data Business interruption	Unlikely	Moderate	2	Data back up on external hard drive and Microsoft OneDrive Password for laptop New laptop April 2023
Data protection and freedom of information	Poor compliance Complaints Enforcement action Lack of transparency Council reputation	Unlikely	Moderate	2	Privacy notice Information and data protection policy Standing orders Retention and disposal policy Model publication scheme Disclosure log published on website Advice from the Information Commissioner's Office
Electoral register	Data incorrectly accessed	Unlikely	Moderate	2	Data accessed by the Clerk and password protected
Transparency Code	Poor compliance Lack of transparency	Unlikely	Moderate	2	Data and information published on the website Annual internal audit

Risk area	Risk identified	Likelihood	Impact	Level of risk	Management of risk
Staff					
Payroll and pension	Non-compliance with HMRC and The Pensions Regulator	Unlikely	Moderate	2	HMRC payroll system Annual internal audit Completed declaration of compliance to The Pensions Regulator
Loss of Clerk and Responsible Financial Officer	Business interruption	Unlikely	Moderate	2	Locum service provided by Society of Local Council Clerks
Non-compliance with employment law	Council reputation	Unlikely	Moderate	2	Employment contract Appraisal Membership of Society of Local Council Clerks and Wiltshire Association of Local Councils Employers' liability insurance Disciplinary and grievance policies
Governance and procedure					
Quorum	Failure to maintain quorum at meetings	Unlikely	Moderate	2	Councillors receive dates of meetings Chair of the meeting to note attendance to ensure quorum is maintained Vacancies advertised on noticeboards and website and process to co-opt councillors

Risk area	Risk identified	Likelihood	Impact	Level of risk	Management of risk
Public consultation	Lack of public consultation Council reputation	Unlikely	Moderate	2	Annual public meeting Public participation before meetings Councillor surgeries Agendas and minutes published on the website Complaints procedure Newsletter
Management of charity	Financial loss Mismanagement Complaints Council reputation	Unlikely	Moderate	2	Regular meetings of the trustee Byelaws Annual report and accounts Annual return to the Charity Commission Investment assets managed by investment company
Civility and respect					
Bullying, harassment, aggressive behaviour and poor conduct	Personal safety Stress Litigation and personal injury Council reputation	Possible	Moderate	4	Code of conduct Zero tolerance policy to abuse and aggression

Risk area	Risk identified	Likelihood	Impact	Level of risk	Management of risk
Councillor surgeries	Personal safety Abuse and aggressive behaviour from the public	Possible	Moderate	4	Zero tolerance policy to abuse and aggression At least two councillors attend
Disorderly conduct at meetings	Disruption of meetings Personal safety Stress Council reputation	Possible	Moderate	4	Procedure for dealing with disorderly conduct in the standing orders Zero tolerance policy to abuse and aggression Chair of the meeting to challenge disorderly conduct
Councillor propriety					
Register of councillors' interests and gifts and hospitality	Incomplete or inaccurate register of interests Failure to register interests	Unlikely	Moderate	2	Code of conduct Councillor induction Declaration of interests is an agenda item for meetings
Breach of code of conduct	Council reputation	Unlikely	Moderate	2	Code of conduct puts emphasis on councillors to follow the code and expected behaviour Councillor induction
Council dominated by individuals or cliques	Council reputation	Unlikely	Moderate	2	Code of conduct All decisions at council meetings

Likelihood	Highly likely 3	Medium 3	High 6	Very high 9
	Possible 2	Low 2	Medium 4	High 6
	Unlikely 1	Very low 1	Low 2	Medium 3
		Minor 1	Moderate 2	Severe 3
Impact				

1-2	Managed risk
3-4	Managed risk
6	Action required
9	Unacceptable risk

Parish Clerk and Responsible Financial Officer
June 2024

Approved on 25 June 2024.

Heytesbury, Imber and Knook Parish Council financial regulations

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These financial regulations were adopted by the council at its meeting held on 25 June 2024.

Financial regulations based on National Association of Local Councils (NALC) model financial regulations (England) 2024

1. General

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

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

1.7. In addition, the council shall:

- determine and regularly review the bank mandate for all council bank accounts;
- authorise any grant or single commitment in excess of £1,000.

2. Risk management and internal control

- 2.1. **The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.**
- 2.2. The RFO shall prepare, for approval by the council, a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the council at least annually.
- 2.3. When considering any new activity, the RFO shall prepare a draft risk assessment including risk management proposals for consideration by the council.
- 2.4. **At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.**
- 2.5. **The accounting control systems determined by the RFO must include measures to:**
 - **ensure that risk is appropriately managed;**
 - **ensure the prompt, accurate recording of financial transactions;**
 - **prevent and detect inaccuracy or fraud; and**
 - **allow the reconstitution of any lost records;**
 - **identify the duties of officers dealing with transactions and**
 - **ensure division of responsibilities.**
- 2.6. At least once in each quarter, and at each financial year end, a member other than the chair shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported to and noted by the council.
- 2.7. Regular back-up copies shall be made of the records on any council computer and stored either online or in a separate location from the computer. The council shall

put measures in place to ensure that the ability to access any council computer is not lost if an employee leaves or is incapacitated for any reason.

3. Accounts and audit

- 3.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations.
- 3.2. **The accounting records determined by the RFO must be sufficient to explain the council's transactions and to disclose its financial position with reasonably accuracy at any time. In particular, they must contain:**
 - **day-to-day entries of all sums of money received and expended by the council and the matters to which they relate;**
 - **a record of the assets and liabilities of the council;**
- 3.3. The accounting records shall be designed to facilitate the efficient preparation of the accounting statements in the Annual Governance and Accountability Return.
- 3.4. The RFO shall complete and certify the annual Accounting Statements of the council contained in the Annual Governance and Accountability Return in accordance with proper practices, as soon as practicable after the end of the financial year. Having certified the Accounting Statements, the RFO shall submit them (with any related documents) to the council, within the timescales required by the Accounts and Audit Regulations.
- 3.5. **The council must ensure that there is an adequate and effective system of internal audit of its accounting records and internal control system in accordance with proper practices.**
- 3.6. **Any officer or member of the council must make available such documents and records as the internal or external auditor consider necessary for the purpose of the audit** and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary.
- 3.7. The internal auditor shall be appointed by the council and shall carry out their work to evaluate the effectiveness of the council's risk management, control and governance processes in accordance with proper practices specified in the Practitioners' Guide.
- 3.8. The council shall ensure that the internal auditor:
 - is competent and independent of the financial operations of the council;
 - reports to council in writing, or in person, on a regular basis with a minimum of one written report during each financial year;
 - can demonstrate competence, objectivity and independence, free from any actual or perceived conflicts of interest, including those arising from family relationships; and
 - has no involvement in the management or control of the council

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

- perform any operational duties for the council;
- initiate or approve accounting transactions;
- provide financial, legal or other advice including in relation to any future transactions; or
- direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.

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

3.11. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts, including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and documents required by the Local Audit and Accountability Act 2014, or any superseding legislation, and the Accounts and Audit Regulations.

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

4. Budget and precept

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

4.2. No later than October each year, the RFO shall prepare a draft budget with detailed estimates of all receipts and payments for the following financial year, taking account of the lifespan of assets and cost implications of repair or replacement.

4.3. Unspent budgets for completed projects shall not be carried forward to a subsequent year. Unspent funds for partially completed projects may only be carried forward (by placing them in an earmarked reserve) with the formal approval of the full council.

4.4. The draft budget forecast, including any recommendations for the use or accumulation of reserves, shall be considered by the council.

4.5. Having considered the proposed budget and forecast, the council shall determine its council tax requirement by setting a budget. The council shall set a precept for this amount no later than the end of January for the ensuing financial year.

4.6. **Any member with council tax unpaid for more than two months is prohibited from voting on the budget or precept by Section 106 of the Local Government Finance Act 1992 and must disclose at the start of the meeting that Section 106 applies to them.**

4.7. The RFO shall **issue the precept to the billing authority no later than the end of February** and supply each member with a copy of the agreed annual budget.

- 4.8. The agreed budget provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned.
- 4.9. Any addition to, or withdrawal from, any earmarked reserve shall be agreed by the council.

5. Procurement

- 5.1. **Members and officers are responsible for obtaining value for money at all times.** Any officer procuring goods, services or works should ensure, as far as practicable, that the best available terms are obtained, usually by obtaining prices from several suppliers.
- 5.2. The RFO should verify the lawful nature of any proposed purchase before it is made and in the case of new or infrequent purchases, should ensure that the legal power being used is reported to the meeting at which the order is authorised and also recorded in the minutes.
- 5.3. Every contract shall comply with these the council's standing orders and these financial regulations and no exceptions shall be made, except in an emergency.
- 5.4. **For a contract for the supply of goods, services or works where the estimated value will exceed the thresholds set by Parliament, the full requirements of The Public Contracts Regulations 2015 or any superseding legislation ("the Legislation"), must be followed in respect of the tendering, award and notification of that contract.**
- 5.5. Where the estimated value is below the government threshold, the council shall (with the exception of items listed in paragraph 5.12) obtain prices as follows:
- 5.6. For contracts estimated to exceed £30,000 including VAT, the RFO shall seek formal tenders from at least three suppliers agreed by the council. Tenders shall be invited in accordance with Appendix 1.
- 5.7. **For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the Legislation¹ regarding the advertising of contract opportunities and the publication of notices about the award of contracts.**
- 5.8. For contracts greater than £3,000 excluding VAT the RFO shall seek at least three fixed-price quotes;
- 5.9. where the value is between £500 and £3,000 excluding VAT, the RFO shall try to obtain three estimates which might include evidence of online prices, or recent prices from regular suppliers.
- 5.10. For smaller purchases, the RFO shall seek to achieve value for money.
- 5.11. **Contracts must not be split into smaller lots to avoid compliance with these rules.**

¹ The Regulations require councils to use the Contracts Finder website if they advertise contract opportunities and also to publicise the award of contracts over £30,000 including VAT, regardless of whether they were advertised.

- 5.12. The requirement to obtain competitive prices in these regulations need not apply to contracts that relate to items (i) to (iv) below:
- i. specialist services, such as legal professionals acting in disputes;
 - ii. repairs to, or parts for, existing machinery or equipment;
 - iii. works, goods or services that constitute an extension of an existing contract;
 - iv. goods or services that are only available from one supplier or are sold at a fixed price.
- 5.13. When applications are made to waive this financial regulation to enable a price to be negotiated without competition, the reason should be set out in a recommendation to the council {or relevant committee}. Avoidance of competition is not a valid reason.
- 5.14. The council shall not be obliged to accept the lowest of any tender, quote or estimate.
- 5.15. Individual purchases within an agreed budget for that type of expenditure may be authorised by:
- the RFO, under delegated authority, for any items below £500 excluding VAT;
 - the RFO, in consultation with the chair of the council, for any items below £1,000 excluding VAT;
 - the council for all items over £1,000.
- Such authorisation must be supported by a minute (in the case of council decisions) or other auditable evidence trail.
- 5.16. No individual member or informal group of members may issue an official order or make any contract on behalf of the council.
- 5.17. No expenditure may be authorised that will exceed the budget for that type of expenditure other than by resolution of the council except in an emergency.
- 5.18. In cases of serious risk to the delivery of council services or to public safety on council premises, the RFO may authorise expenditure of up to £1,000 excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The RFO shall report such action to the chair as soon as possible and to the council as soon as practicable thereafter.
- 5.19. No expenditure shall be authorised, no contract entered into or tender accepted in relation to any major project, unless the council is satisfied that the necessary funds are available and that where a loan is required, government borrowing approval has been obtained first.
- 5.20. An official order or letter shall be issued for all work, goods and services above £250 excluding VAT unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained, along with evidence of receipt of goods.

5.21. Any ordering system can be misused and access to them shall be controlled by the RFO.

6. Banking and payments

6.1. The council's banking arrangements, including the bank mandate, shall be made by the RFO and authorised by the council. The council has resolved to bank with Lloyds Bank. The arrangements shall be reviewed every two years for security and efficiency.

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

6.3. All invoices for payment should be examined for arithmetical accuracy, analysed to the appropriate expenditure heading and verified to confirm that the work, goods or services were received, checked and represent expenditure previously authorised by the council before being certified by the RFO.

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

6.5. All payments shall be made by online banking or debit card, in accordance with a resolution of the council or a delegated decision by an officer, unless the council resolves to use a different payment method.

6.6. The RFO shall have delegated authority to authorise payments only in the following circumstances:

- i. any payments of up to £500 excluding VAT, within an agreed budget;
- ii. payments of up to £1,000 excluding VAT in cases of serious risk to the delivery of council services or to public safety on council premises.
- iii. any payment necessary to avoid a charge under the Late Payment of Commercial Debts (Interest) Act 1998 {or to comply with contractual terms}, where the due date for payment is before the next scheduled meeting of the council, where the RFO certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council.
- iv. Fund transfers within the councils banking arrangements up to the sum of £5,000, provided that a list of such payments shall be submitted to the next appropriate meeting of council.

6.7. The RFO shall present a schedule of payments requiring authorisation, forming part of the agenda for the meeting, to the council. The council shall review the schedule for compliance and, having satisfied itself, shall authorise payment by resolution.

The invoices will be checked by two councillors. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of that meeting.

7. Electronic payments

- 7.1. Where internet banking arrangements are made with any bank, the RFO shall be appointed as the service administrator. The bank mandate agreed by the council shall identify a number of councillors who will be authorised to approve transactions on those accounts and a minimum of two people will be involved in any online approval process.
- 7.2. All authorised signatories shall have access to view the council's bank accounts online.
- 7.3. No employee or councillor shall disclose any PIN or password, relevant to the council or its banking, to anyone not authorised in writing by the council.
- 7.4. The service administrator shall set up all items due for payment online. A list of payments for further approval, together with a copy of the relevant invoices, shall be sent by email to a councillor who is an authorised signatory.
- 7.5. In the prolonged absence of the service administrator an authorised signatory shall set up any payments due before the return of the service administrator.
- 7.6. A councillor who is an authorised signatory shall check the payment details against the invoices before approving each payment using the online banking system.
- 7.7. Evidence shall be retained showing which authorised signatories approved the payments online.
- 7.8. A full list of all payments made in a month shall be provided to the next council meeting. The invoices will be checked by two councillors.
- 7.9. With the approval of the council in each case, regular payments (such as pension contributions and HMRC payments) may be made by variable direct debit, provided that the instructions are approved online by authorised bank signatories. The approval of the use of each variable direct debit shall be reviewed by the council at least every two years.
- 7.10. Payment may be made by BACS or CHAPS by resolution of the council provided that each payment is approved online by authorised bank signatories, evidence is retained and any payments are reported to the council at the next meeting. The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.
- 7.11. If thought appropriate by the council, regular payments of fixed sums may be made by banker's standing order, provided that the instructions are approved online by authorised bank signatories, evidence of this is retained and any payments are reported to council when made. The approval of the use of a banker's standing order shall be reviewed by the council at least every two years.
- 7.12. Account details for suppliers may only be changed upon written notification by the supplier verified by the RFO and a member. This is a potential area for fraud and

the individuals involved should ensure that any change is genuine. Data held should be checked with suppliers every two years.

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

7.14. Remembered password facilities other than secure password stores requiring separate identity verification should not be used on any computer used for council banking.

8. Payment cards

8.1. Any debit 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 in writing before any order is placed.

8.2. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the RFO and any balance shall be paid in full each month.

8.3. Personal credit or debit cards of members or staff shall not be used under any circumstances.

9. Petty cash

9.1. The council will not maintain any form of cash float. All cash received must be banked intact.

10. Payment of salaries and allowances

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

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

10.3. Salary rates shall be agreed by the council, or a duly delegated committee. No changes shall be made to any employee's gross pay, emoluments, or terms and conditions of employment without the prior consent of the council.

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

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

10.6. Each payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a payroll control account or other separate confidential record, with the total of such payments each calendar month reported in the cashbook. A copy of the payslip for each calendar month will be checked by two councillors.

10.7. Any termination payments shall be supported by a report to the council, setting out a clear business case. Termination payments shall only be authorised by the full council.

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

11. Loans and investments

- 11.1. Any application for government approval to borrow money and subsequent arrangements for a loan must be authorised by the full council and recorded in the minutes. All borrowing shall be in the name of the council, after obtaining any necessary approval.
- 11.2. Any financial arrangement which does not require formal borrowing approval from the Secretary of State (such as hire purchase, leasing of tangible assets or loans to be repaid within the financial year) must be authorised by the full council, following a written report on the value for money of the proposed transaction.
- 11.3. The council shall consider the requirement for an investment strategy and policy in accordance with Statutory Guidance on Local Government Investments, which must be written in accordance with relevant regulations, proper practices and guidance. Any strategy and policy shall be reviewed by the council at least annually.
- 11.4. All investment of money under the control of the council shall be in the name of the council.
- 11.5. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.
- 11.6. Payments in respect of short term or long-term investments, including transfers between bank accounts held in the same bank, shall be made in accordance with these regulations.

12. Income

- 12.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.
- 12.2. All sums received on behalf of the council shall be deposited intact with the council's bankers, with such frequency as the RFO considers necessary. The origin of each receipt shall clearly be recorded on the paying-in slip or other record.
- 12.3. Personal cheques shall not be cashed out of money held on behalf of the council.
- 12.4. Any repayment claim under section 33 of the VAT Act 1994 shall be made at least annually at the end of the financial year.
- 12.5. Any income that 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.

13. Payments under contracts for building or other construction works

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

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

14. Assets, properties and estates

- 14.1. The RFO shall make arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the council.
- 14.2. The RFO shall ensure that an appropriate and accurate register of assets and investments is kept up to date, with a record of all properties held by the council, their location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held, in accordance with Accounts and Audit Regulations.
- 14.3. 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.
- 14.4. No interest in land shall be purchased or otherwise acquired, sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law. In each case a written report shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate where required by law).
- 14.5. 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, except where the estimated value of any one item does not exceed £500. In each case a written report shall be provided to council with a full business case.

15. Insurance

- 15.1. The RFO shall keep a record of all insurances effected by the council and the property and risks covered, reviewing these annually before the renewal date in conjunction with the council's review of risk management.
- 15.2. The RFO shall give prompt notification to the council of all new risks or properties which require to be insured and of any alterations affecting existing insurances.
- 15.3. The RFO shall be notified of any loss, liability, damage or event likely to lead to a claim, and shall report these to the council at the next available meeting. The RFO shall negotiate all claims on the council's insurers.
- 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 by the council.

16. Charities

- 16.1. Where the council is sole managing trustee of a charitable body the council 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 council shall arrange for any audit or independent examination as may be required by charity law or any governing document.

17. Suspension and revision of financial regulations

- 17.1. The council shall review these financial regulations annually and following any change of RFO. The RFO shall monitor changes in legislation or proper practices and advise the council of any need to amend these financial regulations.
- 17.2. The council may, by resolution duly notified prior to the relevant meeting of council, suspend any part of these financial regulations, provided that reasons for the suspension are recorded and that an assessment of the risks arising has been presented to all members. Suspension does not disapply any legislation or permit the council to act unlawfully.
- 17.3. The council may temporarily amend these financial regulations by a duly notified resolution, to cope with periods of absence, local government reorganisation, national restrictions or other exceptional circumstances.

Appendix 1 - Tender process

- 1) Any invitation to tender shall state the general nature of the intended contract and the RFO shall obtain the necessary technical assistance to prepare a specification in appropriate cases.
- 2) The invitation shall in addition state that tenders must be addressed to the RFO in the ordinary course of post, unless an electronic tendering process has been agreed by the council.
- 3) Where a postal process is used, each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract. All sealed tenders shall be opened at the same time on the prescribed date by the RFO in the presence of at least one member of council.
- 4) Where an electronic tendering process is used, the council shall use a specific email address that will be monitored to ensure that nobody accesses any tender before the expiry of the deadline for submission.
- 5) Any invitation to tender issued under this regulation shall be subject to the relevant standing order and shall refer to the terms of the Bribery Act 2010.
- 6) Where the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision-making process was being undertaken.

Clerk and Responsible Financial Officer notes

Agenda item

To agree traffic survey locations

A proposal from Cllr Stumey for a traffic survey was discussed at the last meeting and it was agreed that Cllr Stumey would identify locations.

Cllr Stumey has proposed the following locations for a traffic survey :

- 1) High Street, near the school (two possible locations)
- 2) High Street leading to A36, near Hospital of St John
- 3) Tytherington Road, near the equestrian centre

Photographs and what3words maps for the locations were emailed to councillors in advance of the meeting by Cllr Stumey .

When deciding on a location the following should be considered:

- 1) A location should be at least 100 metres from a change of speed limit
- 2) Most traffic should be travelling at a constant speed. Where possible locations should therefore avoid:
 - a. roads where vehicles are accelerating or decelerating due to sharp bends and steep inclines
 - b. locations near traffic signals, junctions or near pedestrian crossings
 - c. roads with on-street parking
 - d. there is a suitable securing point for the data box such as road signs, street furniture or streetlamps. Telegraph poles , bollards/posts are not acceptable. Fencing/gates on private property can only be used with the owners permission

A traffic survey request must also explain the reason for the request and the desired outcome.

Subject	Agendas and meeting papers
Date	12 June 2024
Author	Clerk and Responsible Financial Officer

Background

All members are required, at least three clear days before the meeting, to receive the agenda and summons by an appropriate method. An 'appropriate method' is defined as:

- a. leaving it at the member's usual place of residence
- b. by post to the member's usual place of residence
- c. in electronic form (by email) if the member has given consent (and not withdrawn consent).

Local Government Act 1972, Sch12 paras 10 (2) (b) as amended by the Local Government (Electronic Communications) (England) Order 2015 (SI 2015/5) and para 26 (2) (b).

The majority of councillors, except two, have given consent to receive the agenda and meeting papers in electronic form (by email).

It is important for council to be aware of the disproportionate burden on council resources and the financial implications of councillors receiving meeting papers in hard copy.

The following table illustrates the implications on council resources and money in providing meeting papers in hard copy for two councillors.

Meeting	Pages printed	Clerk's time	Mileage
23 April 2024	150	50 minutes printing 20 minutes delivery time	45p per mile
21 May 2024	36 and two pages damaged	1 hour printing 20 minutes delivery time	
25 June 2024	81 and 14 pages damaged	55 minutes printing 20 minutes delivery time	

Recommendation

The agendas and meeting papers are received in electronic form (by email) unless there is a legitimate reason. A legitimate reason could include access to IT, health reasons, or a reason under the Equality Act.

Reasons for recommendation

Efficiency and probity in the use of council resources, money and officer time. To minimise the environmental impact of the council's activities.

Agenda item

Insert the date of meeting: 25 June 2024

Insert name: Cllr P Fellowes

Agenda Item:
To acquire and install metal box to hold dog mess bags on existing support in current position in Little London to replace present wooden container now damaged beyond economic repair. Also to purchase two cardboard boxes containing bags.
Background Information:
The current dispenser site has been . The box is old and requires replacement.
Background Documents:
Email quote received
Financial
This item has already been budgeted for by the OSWG
Legal
No implications
Risk management
No implications
Equalities
There are no equalities and human rights issues

Environmental implications There are no environmental implications
Crime and disorder
Clerk and RFO notes To be completed by Clerk and RFO The payment would be taken from the budgeted provision for 2024-2025 of £2,500 for outside spaces, play area and amenities.

Agenda item

Insert the date of meeting: 25 June 2024

Insert name: Cllr P Fellowes

Agenda Item:
To acquire and install a new “Children’s play area no dogs allowed” sign. Dimensions of 297mm height. To be installed above existing sign.
Background Information:
Mirage Signs of Warminster, who have provided services before, have inspected the site to carry out the work.
Background Documents:
Email quote received
Financial
To supply 1 X aluminium channelled sign with bar fixing to rear £65 plus VAT Fitting for above £50 plus VAT Prices held for seven days from 25 th June This item has already been budgeted for by the OSWG
Legal
No implications

Risk management No implications
Equalities There are no equalities and human rights issues
Environmental implications There are no environmental implications
Crime and disorder
Clerk and RFO notes To be completed by Clerk and RFO The payment would be taken from the budgeted provision for 2024-2025 of £2,500 for outside spaces, play area and amenities.

Highways Act Section 96 Restrictions – this is not a Licence

- 1 *All conditions in the Licence including those set out in the 2nd Schedule must be complied with.*
- 2 *Wiltshire Council may withdraw this Licence after 30 days notice if it is necessary for them to exercise their duty as highway authority.*
- 3 *If it is necessary for Wiltshire Council to reinstate the areas of land specified in the 1st Schedule to their original condition they may recover the expenses reasonably incurred from the Licensee.*
- 4 *It is a condition of the Licence that the Licensee shall indemnify the Council against any claim in respect of injury, damage or loss, including any claim by or on behalf of statutory undertakers or other appropriate public utilities arising out of the planting or presence of trees, shrubs, plants, grass or guards in the area of land specified in the 1st Schedule. It is advisable for the Licensee to have public liability cover for not less than £5,000,000 to provide this indemnity.*
- 5 *This Licensee is subject to the right of statutory undertakers or other public utilities as appropriate to place apparatus in, under or over the said highway or to maintain remove or replace existing apparatus and shall in no way prevent the placing, maintaining, removal or replacement of such apparatus.*

1st Schedule

1. *Conditions agreed by Wiltshire Council for cultivation and maintenance by the Licensee, are as follows:*

The lighting columns should be kept clear of planting in order that access to the inspection doors is maintained at all times.

To ensure that visibility at junction areas is not compromised.

2nd Schedule

1. *The area of land specified in the 1st Schedule shall be cultivated and maintained in such manner that it shall not interfere with any apparatus of statutory undertakers or other appropriate public utilities. Prior to digging to a greater depth of 250mm, the Licensee shall contact all Statutory Undertakers in order to locate any apparatus within the land specified and will supply information on all apparatus to Wiltshire Council for approval.*
2. *The Licensee may erect guards (approved by the Divisional Highway Manager) on the area specified in the 1st Schedule, for the purpose of protection of trees, shrubs, plants or grass verge only and not to cause annoyance or interfere with the passage of persons using the highway.*

3. *In conjunction with Section 141 of the Highway, no trees shall be planted in a made-up carriageway, or within 15 feet from the centre of a made-up carriageway.*
4. *The trees, shrubs, plants, grass or guards shall be planted and maintained in such a manner as not to cause nuisance, annoyance or danger to users of the highway and in particular, you the Licensee shall comply with the following:*
 - a) *No tree, shrub, plant or grass which is of a poisonous nature (whether by reason of fruits, flowers, leaves or otherwise howsoever) or is otherwise likely to constitute a source of danger to persons or animals shall be planted on the highway under this Licence.*
 - b) *All trees, shrubs, plants, grass or guards to which the Licence relates shall be kept in a trim and tidy condition at all times and shall not be allowed to become a source of danger or interfere with the passage of persons using the highway.*
 - c) *All trees, shrubs, plants, grass or guards to which the Licence relates shall not be allowed to overhang the boundary of the Highway verge specified in the 1st Schedule.*
 - d) *The Licensee shall not remove any soil from the part of the area of land specified in the 1st Schedule or otherwise do anything to interfere with the foundation of the rest of the highway.*
 - e) *Any existing trees should only be maintained by a qualified tree surgeon to the standard laid down in BS3998: 1989.*
5. *If any of the above conditions in clauses 1 and 2 of the 2nd schedule are not complied with, Wiltshire Council may without prejudice to their power under Section 96 of the Highways Act 1980, withdraw the Licence, within 7 days notice, to the person who is for the time being the current Licensee. Wiltshire Council may recover any expenses incurred in reinstating the Highway from the Licensee.*
6. *With the prior written permission of the Divisional Highway Manager, on roads subject to a 30mph speed limit, wooden marker posts may be erected in the verge provided that:-*
 - (i) *The posts do not exceed 800mm (2ft-4ins) in height.*
 - (ii) *The posts are positioned 300mm (1ft-0ins) from the edge of the carriageway.*
 - (iii) *The posts do not exceed 150mm x 150mm (6ins x 6ins) in cross-section.*
 - (iv) *The posts are of either natural wood colour, painted white, or painted black and white in horizontal bands.*

- (v) *The posts are vertical and firmly embedded in the ground with a suitable foundation if necessary.*
 - (vi) *The posts are located over 1.5metres (4ft-6ins) apart.*
 - (vii) *The posts do not obstruct visibility for road users.*
 - (viii) *The posts are fitted with suitable white reflective markings facing towards the on coming traffic, and with red reflectors on the reverse.*
 - (ix) *The posts shall be kept in good condition with the reflective markings kept clean and replaced as necessary.*
 - (x) *Excavation of foundations of posts may only be carried out by NRSWA accredited personnel. (A list of suitable contractors is available on request). No excavation for posts shall take place until all relevant information is obtained from the public utilities. The location of posts may have to be adjusted where there are underground services so that the spacing between them is increased or the distance from the carriageway edge is greater than 300mm. Attention is drawn to the potential danger of excavating in verges where public utilities equipment, including high voltage electricity cables may be present.*
- f) *With the prior written permission of the Divisional Highway Manager, collapsible black and white marker posts may be erected in the verge provided that :*
- (i) *The posts do not exceed 1,000mm (3ft-3ins) in height.*
 - (ii) *The posts are positioned 450mm (1ft-6ins) from the edge of the carriageway or as agreed.*
 - (iii) *The posts do not exceed 150mm (6ins) in width.*
 - (iv) *The posts are collapsible, or plastic or similar material, and coloured black and white in horizontal bands of 225mm to 350mm depth.*
 - (v) *The posts are vertical and firmly embedded in the ground with a suitable foundation if necessary.*
 - (vi) *The posts are located over 1.5metres (4ft-6ins) apart.*
 - (vii) *The posts do not obstruct visibility for road users.*
 - (viii) *The posts are fitted with suitable white reflective markings facing towards the oncoming traffic and with red reflectors on the reverse.*
 - (ix) *The posts shall be kept in good condition with the reflective markings kept clean and replaced as necessary.*
 - (x)
7. *Excavation of foundations of posts may only be carried out by NRSWA accredited personnel. (A list of suitable contractors is available on request). No excavation for posts shall take place until all relevant information is obtained from the public utilities. The location of posts may have to be adjusted where there are underground services*
8. *Signs should adhere to the following restrictions:*

Any signs placed on the roundabouts must be approved by the local Highway Authority and comply with the following:-

The sign face:-

1. Should not exceed 0.3 sq metres in area.
2. The sign must contain the wording “Sponsored by” or “Sponsors of”
3. Should not be made of reflective material.
4. Should not use colours that closely resemble traffic signs.
5. Should not contain open hours, telephone numbers, website and e-mail addresses.
6. Should not promote alcohol, tobacco, political parties or business of a sexual nature.
7. Should be discreet and respect its surroundings.
8. May be illustrated with the maximum of 2 emblems i.e. the Town Crest and the Sponsors logo.

The sign should be erected:-

9. The posts must be erected by the highway authority or an accredited contractor.
10. At low level between 300mm and 900mm above ground.
11. On a separate post from any sign.
12. Where it does not obstruct sight lines and vehicles.
13. Where it will not be so distracting or confusing that it creates a hazard for, or endangers, road users who are taking reasonable care for their own and other safety.
14. Where it will not present a hazard to pedestrians.