

Minutes of the Finance & General Purposes Committee held on **31st July 2025, 7:00pm** at King George V Pavilion, Drayton High Road, Drayton, Norwich, NR8 6AW.

Present: Cllrs. J. Anderson, A. Crotch, G. Everett (Chair), A. Taylor, and S. White.

In attendance: Amy Pinkham, Parish Clerk & RFO

Meeting opened: 7:00pm

1. To receive apologies and consider acceptance for absence.

None.

2. To receive declarations of interest on matters to be considered at the meeting and consider requests for dispensation [Pg1-4].

None.

3. To receive minutes of the meeting of the Finance & General Purposes Committee held on 24th April 2025 for approval [Pg5-8].

The minutes were **AGREED** as an accurate record of the meeting and signed by the Chairman.

4. To receive any questions or comments from members of the public on matters on the agenda.

No members of the public present.

5. To receive Clerk's Report on matters arising from previous meetings of the Committee [Pg9-12].

The Committee received the report with no further comments or questions.

6. To receive statement of receipts and payments and explanation of material variances comparing planned and actual expenditure for Q1 [Pg13-28].

The Committee received the report with no further questions. It was noted that the report could be streamlined and it was agreed to trial an amended version of the report to remove those items that did not require an explanation and reference to future quarters.

7. To receive internal control check Q1 and consider recommendations for action [Pg29-31].

The Committee received the report and queried the continued need for internal control checks taking into consideration the range of controls already in place to prevent and detect inaccuracies and fraud.

The Committee **AGREED** to review the Internal Controls Document at its next meeting to consider the overall risk and continued need for internal control checks.

It was noted that checks on bank reconciliations would continue as stipulated in 2.6 of the Council's Financial Regulations.

8. To receive the 2024-25 Internal Audit Action Plan for monitoring status of agreed corrective action [Pg32-62].

The Committee received the report with no further questions or comments.

9. To receive 2024-25 Year-End Internal Audit Report and consider recommendations for action for approval by Council [Pg5-8].

The Committee **AGREED** to recommend corrective action as presented for approval by Council.

10. To review banking arrangements, including the bank mandate [Pg63-64].

The Committee noted the signatories and signing mandate for each bank as agreed by Council at the August 2024 meeting with no recommendations for amendment.

Outstanding confirmation of signatories and signing arrangements for Cambridge Building Society were noted as received at the meeting in line with the agreed mandate.

It was noted that an update on signatories and signing arrangements for Unity Trust Bank and Skipton Building Society would be circulated once received.

11. To consider budget proposals for 2025-26 financial year [Pg65-73].

The Committee **AGREED** to include budget proposals as presented for consideration in the draft budget at the October meeting subject to the following amendments: to remove replacement printer costs from Earmarked Reserves should Council approve leasing instead of purchasing, to not increase Election Reserve as likelihood of an election was considered low and costs could be met from the General Reserve if required.

The Committee noted a request for a newsletter to be distributed to every household in Drayton and considered options for hand delivering or the possibility of increasing content in the publication Just Drayton and Taverham.

The Committee **AGREED** to consider regular content on Facebook in the first instance as a means to share information with the Community but would re-consider a newsletter at a future date. It was noted that the Community Events Working Group could consider the parameters for Facebook use including range and consistency of content upload.

The Committee requested quotes for conference microphones to be considered at the next meeting.

12. To review the effectiveness of internal audit arrangements and consider re-appointment of internal auditor for approval by Council [Pg74-83].

In considering the review of effectiveness of internal audit arrangements and the proposed internal audit plan for 2025-26 supplied, the Committee confirmed the arrangements for internal audit remained effective and **AGREED** to recommend the re-appointment of Mrs. V. Waples to undertake the internal audit for the year ending 31st March 2026.

13. To consider draft IT Policy for recommendation for approval by Council [Pg84-88].

The Committee **AGREED** to recommend the IT Policy as presented for approval by Council.

It was noted that associated costs for data back-up had been received and were authorised by the Parish Clerk & Chairman and that ongoing costs would be included in the 2025-26 budget.

It was clarified that while Councillors use personal devices, any login to the Council's Microsoft accounts was secured with two-factor authorisation.

14. To consider amendment to Standing Orders for recommendation for approval by Council [Pg89-111].

The Committee **AGREED** to recommend amendment to Standing Orders as presented for approval by Council including any further changes agreed under item 17 of the agenda.

15. To consider amendment to Financial Regulations for recommendation for approval by Council [Pg112-132]

The Committee **AGREED** to extend the meeting to allow completion of the business on the agenda.

The Committee **AGREED** to recommend amendment to Financial Regulations as presented including the following changes to the current regulations:

3.7 – That the Finance & General Purposes Committee appoints the internal auditor.

4.11 – That Committees be permitted to, add to or withdraw from, earmarked reserves subject to their Terms of Reference and spending limits as set out in 5.15.

5.6 – That regulation 5.6. is removed noting that contracts exceeding £30,000 were rare and can be decided on a case-by-case basis.

5.8 – That the value of contracts is increased to £5000

5.9 – That reference to preferred suppliers is amended to approved suppliers.

5.15 – That the authorised expenditure for the Clerk in conjunction with the Chairman is increased to £2,000 and increased to £7,500 for Committees.

5.17 – That the threshold is increased to £2,000.

16.5 – That the threshold is increased to £500.

16. To consider amendment to Investment of Surplus Funds Policy for recommendation for approval by Council [Pg133-138].

The Committee **AGREED** to recommend amendment to the Investment Policy as presented for approval by Council.

17. To consider amendment to Standing Order 3e subject to draft guidance on public speaking [Pg139-144].

The Committee **AGREED** to recommend amendment to Standing Order 3e to remove “in respect of the business on the agenda” for approval by Council.

The Committee **AGREED** not to pursue the A4 style guidance on the public forum and use the more detailed guidance as presented for both the website and at meetings subject to the following amendments: Under item 3 bullet point 2 to remove reference to “allow time for everyone” and include a maximum of 20 minutes in total, remove section 6 and separate guidance on requesting agenda items, amend the heading for section 9 to read “Meeting Code of Conduct”, add more information on how to contact the Parish Clerk.

18. To note exchange of information.

None.

19. To note the date and time of the next meeting is scheduled to take place on Thursday 30th October 2025 at 7pm at KGV.

The Committee noted the date and time of the next meeting of the Committee.

Meeting closed: 9:47pm

Paper	FGP2: Declarations of Interest.
Meeting	Finance & General Purposes Committee
Date	31 st July 2025
Author	Parish Clerk & RFO
Summary	
<p><u>Declarations of Interests</u></p> <p>All members of parish councils are required by law to register their disclosable pecuniary interests and other registerable interests to avoid conflicts of interests when making decisions.</p> <p>At the start of the meeting, Committee members are given the opportunity to declare any interest in the items on the agenda. However, if you are not aware of a potential interest until you reach an item then you must declare it as soon as it becomes known to you to ensure the council's decision-making process is fair and transparent.</p> <p>Per the Council's adopted Code of Conduct, if an agenda item relates to one of your registered interests, you must not take part in the discussion or vote and must leave the room.</p> <p>You are personally responsible for deciding whether you should declare an interest at a meeting and the attached flowchart is provided to assist you in assessing whether you must declare an interest.</p> <p>If in doubt, you should always seek advice from the monitoring officer at monitoringofficer@southnorfolkandbroadland.gov.uk. While advice can be given at meetings by the Clerk, seeking advice prior to a meeting is preferable to be sure thorough and informed advice can be given.</p> <p>For more detailed information, please see section 9 of Drayton Parish Council's adopted Code of Conduct available on our website.</p> <p><u>Dispensation Requests</u></p> <p>In certain circumstances you may wish to apply for a dispensation to allow you to take part in Council business where this would otherwise be prohibited because of your disclosed interests.</p> <p>Per section 13 of the Council's adopted Standing Orders, dispensation requests shall be made in writing and submitted to the Parish Clerk as soon as possible before the meeting, or failing that, at the start of the meeting for which the dispensation is required.</p> <p>A decision as to whether to grant a dispensation shall be made by a meeting of the Council for which the dispensation is required and that decision is final.</p> <p>For more information on what to include within a dispensation request and criteria for granting such a request please see section 13 of Drayton Parish Council's Standing Orders available on our website.</p>	
Recommendation	
The Committee is asked to note the paper for information.	

Interests Flowchart

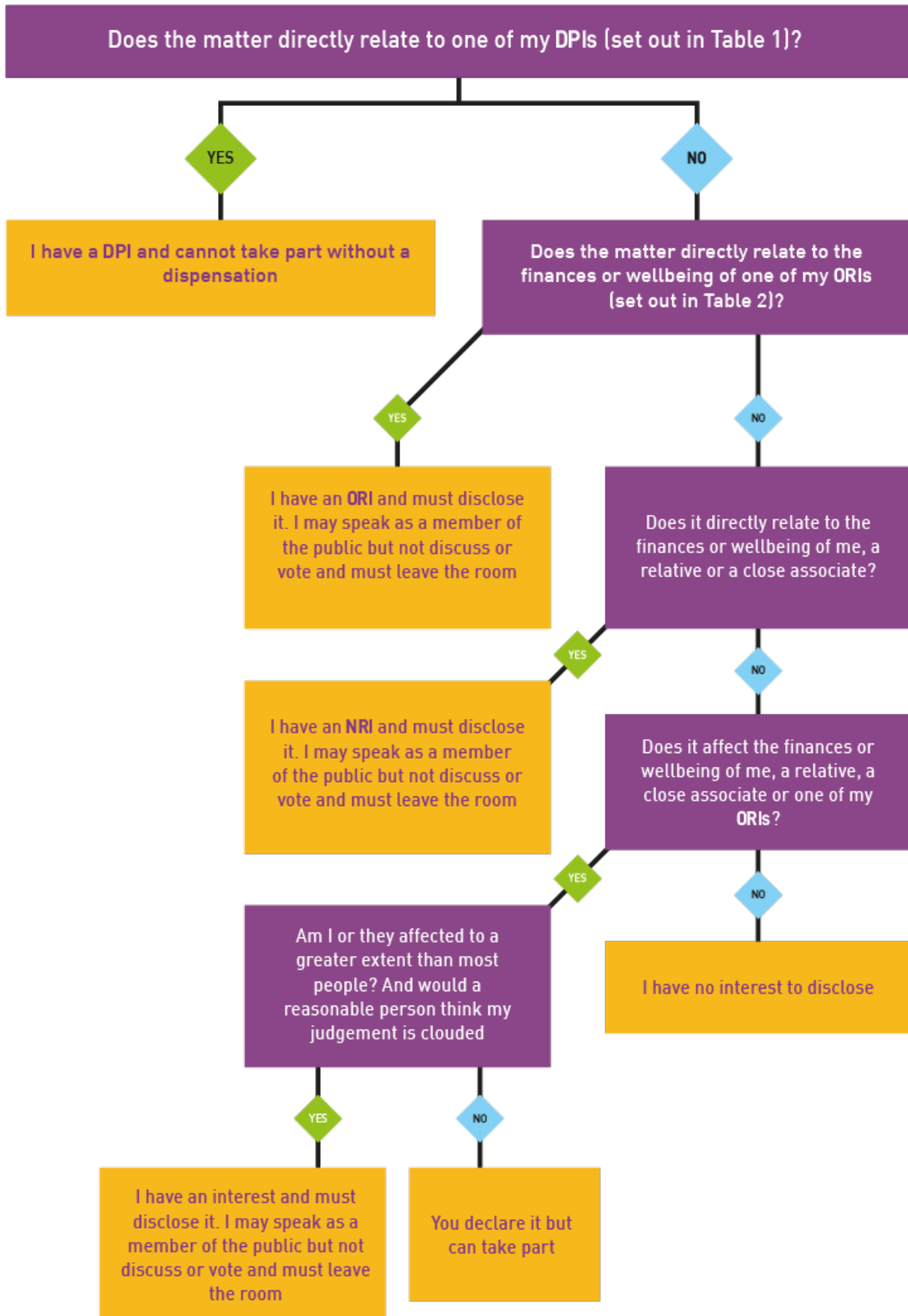


Table 1: Disclosable Pecuniary Interests

This table sets out the explanation of Disclosable Pecuniary Interests as set out in the

[Relevant Authorities \(Disclosable Pecuniary Interests\) Regulations 2012.](#)

Subject	Description
Employment, office, trade, profession or vocation	Any employment, office, trade, profession or vocation carried on for profit or gain.
Sponsorship	Any payment or provision of any other financial benefit (other than from the council) made to the councillor during the previous 12-month period for expenses incurred by him/her in carrying out his/her duties as a councillor, or towards his/her election expenses. This includes any payment or financial benefit from a trade union within the meaning of the Trade Union and Labour Relations (Consolidation) Act 1992.
Contracts	Any contract made between the councillor or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners (or a firm in which such person is a partner, or an incorporated body of which such person is a director* or a body that such person has a beneficial interest in the securities of*) and the council — (a) under which goods or services are to be provided or works are to be executed; and (b) which has not been fully discharged
Land and Property	Any beneficial interest in land which is within the area of the council. 'Land' excludes an easement, servitude, interest or right in or over land which does not give the councillor or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/ civil partners (alone or jointly with another) a right to occupy or to receive income.
Licenses	Any licence (alone or jointly with others) to occupy land in the area of the council for a month or longer

Corporate tenancies	Any tenancy where (to the councillor's knowledge)— (a) the landlord is the council; and (b) the tenant is a body that the councillor, or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/ civil partners is a partner of or a director* of or has a beneficial interest in the securities* of.
Securities	Any beneficial interest in securities* of a body where— (a) that body (to the councillor's knowledge) has a place of business or land in the area of the council; and (b) either— (i) the total nominal value of the securities* exceeds £25,000 or one hundredth of the total issued share capital of that body; or (ii) If the share capital of that body is of more than one class, the total nominal value of the shares of any one class in which the councillor, or his/ her spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners have a beneficial interest exceeds one hundredth of the total issued share capital of that class.

* 'director' includes a member of the committee of management of an industrial and provident society.

* 'securities' means shares, debentures, debenture stock, loan stock, bonds, units of a collective investment scheme within the meaning of the Financial Services and Markets Act 2000 and other securities of any description, other than money deposited with a building society.

Table 2: Other Registrable Interests

<p>You must register as an Other Registerable Interest :</p> <ul style="list-style-type: none"> a) any unpaid directorships b) any body of which you are a member or are in a position of general control or management and to which you are nominated or appointed by your authority c) any body <ul style="list-style-type: none"> (i) exercising functions of a public nature (ii) directed to charitable purposes or (iii) one of whose principal purposes includes the influence of public opinion or policy (including any political party or trade union) of which you are a member or in a position of general control or management

Paper	FGP3: To receive minutes of the meeting of the Finance & General Purposes Committee held on 24 th April 2025 for approval.
Meeting	Finance & General Purposes Committee
Date	31 st July 2025
Author	Parish Clerk & RFO
Summary	
<p>Per section 12 of the Council’s adopted Standing Orders, Committee members are asked to confirm by resolution the accuracy of the draft minutes of the previous meeting.</p> <p>The minutes shall be taken as read, and there shall be no discussion except in relation to their accuracy.</p> <p>A motion to correct an inaccuracy in the draft minutes shall be moved in accordance with standing order 10(a)(i).</p> <p>Confirmed minutes shall be signed by the chairman of the meeting and stand as an accurate record of the meeting to which the minutes relate.</p> <p><u>For information</u></p> <p>Per section 3t of the Council’s adopted Standing Orders, the minutes of a meeting shall include an accurate record of the following:</p> <ol style="list-style-type: none"> i. the time and place of the meeting; ii. the names of councillors who are present and the names of councillors who are absent; iii. interests that have been declared by councillors and non-councillors with voting rights; iv. the grant of dispensations (if any) to councillors and non-councillors with voting rights; v. whether a councillor or non-councillor with voting rights left the meeting when matters that they held interests in were being considered; vi. if there was a public participation session; vii. and the resolutions made. 	
Recommendation	
The Committee is asked to confirm the accuracy of the minutes of the last meeting of the Committee.	

Minutes of the meeting of the Finance & General Purposes Committee held on **24th April 2025, 7:00pm** at King George V Pavilion, Drayton High Road, Drayton, Norwich, NR8 6AW.

Present: Cllrs. J. Anderson, A. Crotch, G. Everett (Chairman) and S. White.

In attendance: Amy Pinkham, Parish Clerk & RFO

Meeting Opened: 7:02pm

1. To receive apologies and consider acceptance for absence.

Apologies received and accepted for Cllr. A. Taylor.

2. To receive declarations of interest on matters to be considered at the meeting and consider requests for dispensation.

None.

3. To receive minutes of the meeting of the Finance & General Purposes Committee held on 30th January 2025 for approval.

The minutes were **AGREED** as an accurate record of the meeting and signed by the Chairman.

4. To receive any questions or comments from members of the public on matters on the agenda.

No members of the public present.

5. To receive Clerk's Report on matters arising from previous meetings of the Committee.

The Committee received the report with no further questions. It was noted that consideration for Councillor Recruitment and succession planning had been deferred to the next meeting of the Committee.

6. To receive statement of receipts and payments and explanation of material variances comparing planned and actual expenditure for Q4.

The Committee received the report with no further questions or comments.

7. To receive internal control check Q4 and consider recommendations for action.

The Committee received the report with no further questions or comments.

8. To review the effectiveness of the system of internal control and agree the statement of internal controls.

The Committee reviewed the effectiveness of the system of internal control for 2024-25 and agreed the Statement of Internal controls for the period 31st March 2025. The Committee **AGREED** to recommend to Council that it has met its obligations in relation to Assertion 2 of the Annual Governance Return.

It was noted that the wording of 2.1.2a) could be amended to follow a consistent format. The Committee considered whether to expand the remit of the quarterly internal control checks to further support the work of the Annual Governance Statement. In considering the outcome of internal and external reports, the Committee **AGREED** the risk was low and additional checks were not needed at this time. It was noted that the Committee would continue to review the remit of the quarterly internal control checks as appropriate should risks increase.

9. To review the Council's Financial Risk Assessment for recommendation for approval by Council.

The Committee **AGREED** to recommend the Financial Risk Assessment as presented for approval by Council subject to amendment to the narrative under 'election costs' to confirm that there were two vacancies on the Council.

10. To review asset register for appropriateness and accuracy.

The Committee reviewed the purpose, scope and method of valuation for appropriateness and the asset acquisitions and disposals for accuracy and **AGREED** to make no amendments.

The Committee noted the Council's obligations as Custodian Trustee of the Bob Carter Memorial Youth and Leisure Centre for information.

11. To review insurance needs for recommendation for approval by Council.

The Committee considered if the playground equipment was underinsured and **AGREED** to seek clarification from insurance providers on acceptable approach to declared values. The Committee **AGREED** the minimum levels of cover remained adequate and no further insurance adjustments were required subject to confirmation from insurance provider that our approach to declared valuations was correct.

It was noted that confirmation of the 2025-26 insurance fee would be presented at the next available meeting of the Council for approval.

12. To consider list of regular payments, Direct Debits, Standing orders and BACS for approval by Council.

The Committee **AGREED** to recommend the regular payments list including payment methods as presented for approval by Council.

13. To note year end position on income and expenditure and consider fund transfers approval by Council.

The Committee **AGREED** to recommend a reserve transfer of £20,408.50 as presented for approval by Council.

14. To consider amendments to Model Publication Scheme Guide to Information for recommendation for approval by Council.

The Committee **AGREED** to recommend the Guide to Information as presented for approval by Council.

15. To consider amendments to Credit Card Policy for recommendation for approval by Council.

The Committee **AGREED** to recommend the Credit Card Policy as presented for approval by Council subject to amendment under bullet point two of employees responsibilities that a lost or stolen card is also reported to the card issuer.

The Committee **AGREED** to consider further amendments to the Credit Card Policy at a later date as recommended in the report.

16. To consider quote for Council Member Training.

The Committee **AGREED** to book whole Council training from September 2025 as follows; a Thursday evening from 6pm onwards with refreshments, to cover the following topics;

Roles & Responsibilities, Powers & Duties, Meetings, Governance & Finance, The Code of Conduct and Planning Overview.

NPTS would be contacted for a list of available dates for circulation to all Council members as a poll. The date would be scheduled in accordance with the outcome of the poll.

17. To consider response to correspondence received regarding streetlighting for Herbert Nursey Close.

The Committee considered the request and based on the area and demographic of those affected, **AGREED** to recommend expenditure from the earmarked reserve for streetlighting to install a solar streetlight as presented for approval by Council.

It was noted any installation was subject to confirmation that highways permission is granted.

18. To appoint Committee member to undertake internal control checks for 2025-26.

The Committee **AGREED** to appoint Cllr. A. Taylor to undertake internal control checks for 2025-26.

19. To note exchange of information.

The revised NALC Model Financial Regulations were now available through the membership portal and would be presented for consideration at the July meeting of the Committee.

The Smaller Authorities' Proper Practices Panel (SAPPP), formerly the Joint Panel on Accountability and Governance (JPAG) had issued its 2025 edition of the Practitioners' Guide applicable to year ending 31st March 2026. It was noted that assertion 10 had been added to clarify digital and data compliance requirements and that Council would need to adopt an IT policy. The IT policy would need to explain how the authority conducts its business in a secure and legal way when using IT equipment and software including authority-owned and personal equipment.

20. To note the date and time of the next meeting is scheduled to take place on Thursday 31st July 2025 at 7pm at KGV.

The Committee noted the date and time of the next meeting of the Committee.

Meeting closed: 8:57pm

Paper	FGP5: To receive the Clerks Report on Committee matters arising from previous meetings.
Meeting	Finance & General Purposes Committee
Date	31 st July 2025
Author	Parish Clerk & RFO
Summary	
<p>It is considered good practice for the Clerk to maintain a log of matters arising from previous meetings to ensure actions progress as resolved and in a timely manner.</p> <p>Matters arising shall include a record of the following:</p> <ol style="list-style-type: none"> 1. The meeting date 2. The minute reference 3. The agenda item 4. The resolution 5. Status update <p>The Clerks Report on Committee matters arising from previous meetings is intended as a verbal update on progress only or to note the completion of an action for information. It is not intended for detailed discussion or decision.</p> <p>If the item requires a substantial paper for discussion and decision by the Committee the item will appear under its own agenda item.</p> <p>Matters arising from previous meetings will continue to appear under matters arising until such a time that the item is complete where it will then be removed from the report.</p>	
Recommendation	
The Committee is asked to receive the report for information.	

Meeting Date	Minute Ref.	Agenda Item	Resolution (extract from the minutes for ALL resolutions)	Status Update
20.01.2025	14	To review Standing Order 3e regarding public participation and consider recommendations for amendment for approval by Council	The Committee AGREED in principal to recommend amendment of Standing Order 3e to permit public speaking on any matter for approval by Council subject to the development of guidance on public speaking and a protocol for responding for consideration at the next meeting.	Ongoing: Guidance postponed for consideration at July 2025 meeting.
24.04.2025	3	To receive minutes of the meeting of the Finance & General Purposes Committee held on 30th January 2025 for approval.	The minutes were AGREED as an accurate record of the meeting and signed by the Chairman.	Complete: Approved minutes published on Council website.
24.04.2025	8	To review the effectiveness of the system of internal control and agree the statement of internal controls.	The Committee reviewed the effectiveness of the system of internal control for 2024-25 and AGREED the Statement of Internal controls for the period 31st March 2025.	Complete: Approved Statement of Internal Controls published on Council website.
			The Committee AGREED to recommend to Council that it has met its obligations in relation to Assertion 2 of the Annual Governance Return.	Complete: Recommendation received at June 2025 meeting of the Council and Annual Governance Return approved and signed by Chairman.
			The Committee considered whether to expand the remit of the quarterly internal control checks to further support the work of the Annual Governance Statement. In considering the outcome of internal and external reports, the Committee AGREED the risk was low and additional checks were not needed at this time.	Complete: No further action required.
24.04.2025	9	To review the Council's Financial Risk Assessment for recommendation for approval by Council.	The Committee AGREED to recommend the Financial Risk Assessment as presented for approval by Council subject to amendment to the narrative under 'election costs' to confirm that there were two vacancies on the Council.	Complete: Financial Risk Assessment approved at May 2025 meeting of the Council and published on Council website.

Meeting Date	Minute Ref.	Agenda Item	Resolution (extract from the minutes for ALL resolutions)	Status Update
24.04.2025	10	To review asset register for appropriateness and accuracy.	The Committee reviewed the purpose, scope and method of valuation for appropriateness and the asset acquisitions and disposals for accuracy and AGREED to make no amendments.	Complete: No further action required.
24.04.2025	11	To review insurance needs for recommendation for approval by Council.	The Committee considered if the playground equipment was underinsured and AGREED to seek clarification from insurance providers on acceptable approach to declared values. The Committee AGREED the minimum levels of cover remained adequate and no further insurance adjustments were required subject to confirmation from insurance provider that our approach to declared valuations was correct.	Complete: Approach to declared values confirmed as appropriate by insurers and outcome circulated to Committee members 8th May 2025. Complete: Recommendation for Insurance cover approved at May 2025 meeting of the Council. Insurance premium payment authorised at June 2025 meeting of the Council.
24.04.2025	12	To consider list of regular payments, Direct Debits, Standing orders and BACS for approval by Council.	The Committee AGREED to recommend the regular payments list including payment methods as presented for approval by Council.	Complete: Recommendation approved at May 2025 meeting of the Council.
24.04.2025	13	To note year end position on income and expenditure and consider fund transfers approval by Council.	The Committee AGREED to recommend a reserve transfer of £20,408.50 as presented for approval by Council.	Complete: Recommendation approved at May 2025 meeting of the Council. Reserve transfer completed 3rd June 2025.
24.04.2025	14	To consider amendments to Model Publication Scheme Guide to Information for recommendation for approval by Council.	The Committee AGREED to recommend the Guide to Information as presented for approval by Council.	Complete: Guide to Information approved at June 2025 meeting of the Council and published on Council website.

Meeting Date	Minute Ref.	Agenda Item	Resolution (extract from the minutes for ALL resolutions)	Status Update
24.04.2025	15	To consider amendments to Credit Card Policy for recommendation for approval by Council.	The Committee AGREED to recommend the Credit Card Policy as presented for approval by Council subject to amendment under bullet point two of employees responsibilities that a lost or stolen card is also reported to the card issuer.	Complete: Credit Card Policy approved at June 2025 meeting of the Council and published on Council website.
			The Committee AGREED to consider further amendments to the Credit Card Policy at a later date as recommended in the report.	Ongoing: Item added to Policy Review Schedule.
24.04.2025	16	To consider quote for Council Member Training.	The Committee AGREED to book whole Council training from September 2025 as follows; a Thursday evening from 6pm onwards with refreshments, to cover the following topics; Roles & Responsibilities, Powers & Duties, Meetings, Governance & Finance, The Code of Conduct and Planning Overview.	Ongoing: Range of training dates to be circulated closer to the date.
24.04.2025	17	To consider response to correspondence received regarding streetlighting for Herbert Nursey Close.	The Committee considered the request and based on the area and demographic of those affected, AGREED to recommend expenditure from the earmarked reserve for streetlighting to install a solar streetlight as presented for approval by Council.	Complete: Recommendation approved at June 2025 meeting of the Council. Solar lighting column received and installed w/c 21/06/2025.
24.04.2025	18	To appoint Committee member to undertake internal control checks for 2025-26.	The Committee AGREED to appoint Cllr. A. Taylor to undertake internal control checks for 2025-26.	Complete: No further action required.

Paper	FGP6: Budget Report Q1
Meeting	Finance & General Purposes Committee
Date	31 st July 2025
Author	Parish Clerk & RFO
Summary	
<p><u>Background</u></p> <p>Budget reports within Scribe Accounts are a key financial reporting feature. The report adjusts the annual budget according to routine payments and planned activity throughout the year, producing an accurate comparison between budgeted and actual expenditure.</p> <p>Budget reports are available live from Scribe and are presented as a standing item for all Committees to promote informed decision-making and enhanced financial transparency.</p> <p>In addition, the Finance & General Purposes Committee receives quarterly reports for all Committees of the Council with the aim of:</p> <ul style="list-style-type: none"> • Monitoring financial performance, helping to identify potential issues or inefficiencies throughout the year • Refining budgeting and forecasting processes over time • Gaining an informed understanding of financial performance as affected by various factors • Creating more accurate and flexible budgets that better anticipate Council’s future needs and adapt to different circumstances • Streamlining variance reporting required for Year-End <p><u>Recommendation</u></p> <p>In accordance with regulation 4.8 of the Council’s adopted Financial Regulations, the Committee is asked to receive the attached quarterly budget report and supporting explanation of material variance and consider any recommendations for action.</p> <p>For the purpose of this exercise “material” shall be in excess of 15% of the budget.</p>	
Recommendation	
The Committee is asked to receive the report and consider recommendations for action.	

Drayton Parish Council - Quarter 1
(01/04/2025 to 30/06/2025 - Cost Centre 25)

1st. Quarter						
	Budgeted receipts	Actual receipts	Receipts Variance	Budgeted payments	Actual payments	Payments Variance
1. Income						
10 Precept	104,892.00	104,892.00	(0%)			(N/A)
13 Income on Investment	2,500.00	3,727.32	1,227.32 (49%)			(N/A)
14 Miscellaneous		1,855.00	1,855.00 (N/A)			(N/A)
21 Insurance Bowls Club Reimburse			(N/A)			(N/A)
22 VAT Refund			(N/A)			(N/A)
51 Grass Pitch Hire			(N/A)			(N/A)
53 Pavilion Hire	680.00	704.40	24.40 (3%)			(N/A)
55 3G Income	1,500.00	1,663.20	163.20 (10%)			(N/A)
56 Cricket Hire	1,520.00		-1,520.00 (N/A)			(N/A)
603 CIL Income		12,211.36	12,211.36 (N/A)			(N/A)
8527 NCC Highways Verges		1,126.61	1,126.61 (N/A)			(N/A)
8536 S106/Green Infrastructure			(N/A)			(N/A)
Sub Total for 1. Income	111,092.00	126,179.89	15,087.89 (13%)			(N/A)
TOTALS.....	111,092.00	126,179.89	15,087.89 (13%)			(N/A)
			NET Variance Quarter 1			15,087.89

Explanation of Material Variances		
2025-26		
ID#	Cost Code	Explanation of Variances
10	Precept	Q1: No explanation required.
		Q2:
		Q3:
		Q4:
13	Income on Investment	Q1: Increase due to interest rate higher than anticipated.
		Q2:
		Q3:
		Q4:
14	Miscellaneous	Q1: Increase due to 2024-25 adjustment. Income relates to late receipt of Parish Partnership funding for SAM2.
		Q2:
		Q3:
		Q4:
21	Insurance Bowls Club Reimbursement	Q1: No explanation required.
		Q2:
		Q3:
		Q4:
51	Grass Pitch Hire	Q1: No explanation required.
		Q2:
		Q3:
		Q4:
53	Pavilion Hire	Q1: No explanation required.
		Q2:
		Q3:
		Q4:
55	3G Income	Q1: No explanation required.
		Q2:
		Q3:
		Q4:

Explanation of Material Variances		
2025-26		
ID#	Cost Code	Explanation of Variances
56	Cricket Hire	Q1: Decrease due to outstanding payment. Invoice issued and payment expected in Q2.
		Q2:
		Q3:
		Q4:
603	CIL Income	Q1: No explanation required.
		Q2:
		Q3:
		Q4:
8527	NCC Highways Verges	Q1: Increase due to 2024-25 adjustment. Income relates to late receipt of NCC funding for delegated verge cutting.
		Q2:
		Q3:
		Q4:
8536	S106/Green Infrastructure	Q1: No explanation required.

Drayton Parish Council - Quarter 1
(01/04/2025 to 30/06/2025 - Cost Centre 26)

1st. Quarter						
	Budgeted receipts	Actual receipts	Receipts Variance	Budgeted payments	Actual payments	Payments Variance
2. Finance & General Purposes						
26 Office Equipment			(N/A)		33.89	-33.89(N/A)
27 Utilites & Services			(N/A)	4,392.50	5,035.72	-643.22(-14%)
28 Handyman Equipment & Consum:			(N/A)	157.50	59.16	98.34(62%)
201 Stationery & Software			(N/A)	1,960.00	1,846.47	113.53(5%)
204 Subscriptions			(N/A)	1,545.00	678.50	866.50(56%)
205 Insurance			(N/A)	4,230.00	5,150.42	-920.42(-21%)
208 Community Event			(N/A)		17.17	-17.17(N/A)
212 Grants			(N/A)			(N/A)
215 Bank Charges			(N/A)	62.00	63.90	-1.90(-3%)
216 Member Training			(N/A)			(N/A)
282 Community Newsletter			(N/A)	215.00	390.00	-175.00(-81%)
284 Website			(N/A)			(N/A)
8522 Street Lighting Energy			(N/A)	1,625.00		1,625.00(N/A)
8523 Street Lighting Maintenance			(N/A)	202.50	213.38	-10.88(-5%)
Sub Total for 2. Finance & General Purpos:			(N/A)	14,389.50	13,488.61	900.89(6%)
TOTALS.....			(N/A)	14,389.50	13,488.61	900.89(6%)
				NET Variance Quarter 1		900.89

Explanation of Material Variances			
2025-26			
ID#	Cost Code	Q#	Explanation*
26	Office Equipment	Q1	No explanation required.
		Q2	
		Q3	
		Q4	
27	Utilities & Services	Q1	Increase due to increased rates and electricity charges for KGV.
		Q2	
		Q3	
		Q4	
28	Handyman Equipment & Consumables	Q1	Decrease due to minimal requirement for new equipment or consumables for Q1.
		Q2	
		Q3	
		Q4	
201	Stationary & Software	Q1	No explanation required.
		Q2	
		Q3	
		Q4	
204	Subscriptions	Q1	Decrease due to 2024-25 prepayment. Annual subscription to NPTS paid in previous year and Scribe does not include until year end.
		Q2	
		Q3	
		Q4	
205	Insurance	Q1	Increase due to increased premium.
		Q2	
		Q3	
		Q4	
208	Community Events	Q1	No explanation required.
		Q2	
		Q3	
		Q4	
212	Grants	Q1	No explanation required.
		Q2	

Explanation of Material Variances			
2025-26			
ID#	Cost Code	Q#	Explanation*
		Q3	
		Q4	
215	Bank Charges	Q1	No explanation required.
		Q2	
		Q3	
		Q4	
216	Member Training	Q1	No explanation required.
		Q2	
		Q3	
		Q4	
282	Community Newsletter	Q1	Increase due to repeat payment for invoice. Credit held on the account.
		Q2	
		Q3	
		Q4	
284	Website	Q1	No explanation required.
		Q2	
		Q3	
		Q4	
8522	Streetlight Energy	Q1	Decrease due to a suppression on the account due to the P434 process affecting all unmetered supplies. Awaiting update on when billing is expected to resume.
		Q2	
		Q3	
		Q4	
8523	Streetlight Maintenance	Q1	No explanation required.
		Q2	
		Q3	
		Q4	

*Explanation is based on accumulative variance per the Scribe report.

Drayton Parish Council - Quarter 1
(01/04/2025 to 30/06/2025 - Cost Centre 29)

1st.Quarter						
	Budgeted receipts	Actual receipts	Receipts Variance	Budgeted payments	Actual payments	Payments Variance
5. Playing Fields & Property						
57 Play Area			(N/A)			(N/A)
58 Sports Facilities			(N/A)	1,207.50	4.54	1,202.96(99%)
501 Pavilion Maintenance			(N/A)	262.50	298.47	-35.97(-13%)
502 Play Area Inspections			(N/A)			(N/A)
503 Grounds Maintenance			(N/A)	5,025.00	4,428.08	596.92(11%)
504 Security			(N/A)	3,125.00	3,962.00	-837.00(-26%)
511 3G Surface Maintenance			(N/A)	1,075.00	693.12	381.88(35%)
514 Pest Control			(N/A)	315.00	816.00	-501.00(-159%)
Sub Total for 5. Playing Fields & Property			(N/A)	11,010.00	10,202.21	807.79(7%)
TOTALS.....			(N/A)	11,010.00	10,202.21	807.79(7%)
			NET Variance Quarter 1			807.79

Explanation of Material Variances			
2025-26			
ID#	Cost Code	Q#	Explanation*
57	Play Area	Q1	None required.
		Q2	
		Q3	
		Q4	
58	Sports Facilities	Q1	Decrease due to outstanding annual fee for Clubspark. Payment expected in August 2025.
		Q2	
		Q3	
		Q4	
501	Pavilion Maintenance	Q1	None required.
		Q2	
		Q3	
		Q4	
502	Play Area Inspections	Q1	None required.
		Q2	
		Q3	
		Q4	
503	Grounds Maintenance	Q1	None required.
		Q2	
		Q3	
		Q4	
504	Security	Q1	Increase due to 2024-25 adjustments. Payments relate to previous year service and will be removed at year-end.
		Q2	
		Q3	
		Q4	
511	3G Surface Maintenance	Q1	Contracted services lower than estimated annual budget by £69.80. Decrease in this amount expected at year end.
		Q2	
		Q3	
		Q4	
514	Pest Control	Q1	Increase due to 2024-25 adjustments. Payments relate to previous year service and will be removed at year-end.
		Q2	
		Q3	
		Q4	

Drayton Parish Council - Quarter 1
(01/04/2025 to 30/06/2025 - Cost Centre 27)

1st. Quarter						
	Budgeted receipts	Actual receipts	Receipts Variance	Budgeted payments	Actual payments	Payments Variance
3. Environment & Highways						
31 NCC Highways Verges			(N/A)	2,778.75	1,939.00	839.75(30%)
33 Residents Competitions			(N/A)			(N/A)
35 Tree Maintenance			(N/A)			(N/A)
36 Street Scene Maintenance			(N/A)	112.50	142.04	-29.54(-26%)
38 Green Lanes			(N/A)			(N/A)
304 Parish Partnerships			(N/A)			(N/A)
Sub Total for 3. Environment & Highways			(N/A)	2,891.25	2,081.04	810.21(28%)
TOTALS.....			(N/A)	2,891.25	2,081.04	810.21(28%)
NET Variance Quarter 1						810.21

Explanation of Material Variances			
2025-26			
ID#	Cost Code	Q#	Explanation*
31	NCC Highway Verges	Q1	Decrease due to pending payment for Jul 2025.
		Q2	
		Q3	
		Q4	
33	Resident Competitions	Q1	None required
		Q2	
		Q3	
		Q4	
35	Tree Maintenance	Q1	None required
		Q2	
		Q3	
		Q4	
36	Street Scene Maintenance	Q1	Increase due to replacement noticeboard magnets.
		Q2	
		Q3	
		Q4	
38	Green Lane	Q1	None required
		Q2	
		Q3	
		Q4	

*Explanation is based on accumulative variance per the Scribe report.

Drayton Parish Council - Quarter 1
(01/04/2025 to 30/06/2025 - Cost Centre 30)

1st. Quarter						
	Budgeted receipts	Actual receipts	Receipts Variance	Budgeted payments	Actual payments	Payments Variance
6. Staffing						
61 Salaries			(N/A)	20,765.17	19,616.22	1,148.95(5%)
65 Employer Pension Contributions			(N/A)	4,672.16	4,413.69	258.47(5%)
68 Staff Training & Development			(N/A)	562.50		562.50(N/A)
69 Recruitment			(N/A)			(N/A)
601 Expenses/Mileage			(N/A)	722.07	667.94	54.13(7%)
602 Consultancy Services			(N/A)	315.00	300.00	15.00(4%)
8529 Locum Clerk Services			(N/A)			(N/A)
8531 Employer NI Contributions			(N/A)	2,552.28	2,379.48	172.80(6%)
Sub Total for 6. Staffing			(N/A)	29,589.18	27,377.33	2,211.85(7%)
TOTALS.....			(N/A)	29,589.18	27,377.33	2,211.85(7%)
			NET Variance Quarter 1			2,211.85

Explanation of Material Variances			
2025-26			
ID#	Cost Code	Q#	Explanation*
61	Salaries	Q1	None required.
		Q2	
		Q3	
		Q4	
8531	Employer NI Contributions	Q1	None required.
		Q2	
		Q3	
		Q4	
65	Employer Pension Contributions	Q1	None required.
		Q2	
		Q3	
		Q4	
68	Staff Training & Development	Q1	Decrease due to CiLCA registration scheduled for payment in Q2.
		Q2	
		Q3	
		Q4	
69	Recruitment	Q1	None required.
		Q2	
		Q3	
		Q4	
601	Expenses/Mileage	Q1	None required.
		Q2	
		Q3	
		Q4	
602	Consultancy Services	Q1	None required.
		Q2	
		Q3	
		Q4	
8529	Locum Clerk Services	Q1	None required.

Drayton Parish Council - Quarter 1
(01/04/2025 to 30/06/2025 - Cost Centre 31)

1st. Quarter						
	Budgeted receipts	Actual receipts	Receipts Variance	Budgeted payments	Actual payments	Payments Variance
8. Earmarked Reserves						
80 CIL Expenditure			(N/A)			(N/A)
81 3G Surface Replacement			(N/A)			(N/A)
84 KGV Enhancements			(N/A)		1,000.00	-1,000.00(N/A)
605 Floodlight Replacement			(N/A)			(N/A)
607 Play Area Enhancements			(N/A)		44.17	-44.17(N/A)
611 Election Reserve			(N/A)			(N/A)
613 Longdale Pavilion Enhancement			(N/A)			(N/A)
8528 S106/Green Infrastructure			(N/A)			(N/A)
8530 Streetlighting			(N/A)			(N/A)
8532 Tree Works			(N/A)			(N/A)
8533 Cyclical Payments			(N/A)	150.00	125.00	25.00(16%)
8534 Projects			(N/A)		1,232.00	-1,232.00(N/A)
8535 Pitch Improvements		8,532.00	8,532.00(N/A)			(N/A)
8537 Street Scene Furniture			(N/A)			(N/A)
Sub Total for 8. Earmarked Reserves		8,532.00	8,532.00(N/A)	150.00	2,401.17	-2,251.17(-1500%)
TOTALS.....		8,532.00	8,532.00(N/A)	150.00	2,401.17	-2,251.17(-1500%)
				NET Variance Quarter 1		6,280.83

Explanation of Material Variances			
2025-26			
ID#	Cost Code	Q#	Explanation*
80	CIL Expenditure	Q1	None required.
		Q2	
		Q3	
		Q4	
81	3G Surface Replacement	Q1	None required.
		Q2	
		Q3	
		Q4	
84	KGV Enhancements	Q1	Increase due to payment for VAT guidance authorised at October 2024 meeting.
		Q2	
		Q3	
		Q4	
605	Floodlight Replacement	Q1	None required.
		Q2	
		Q3	
		Q4	
607	Play Area Enhancements	Q1	Increase due to approved new signage works.
		Q2	
		Q3	
		Q4	
611	Election Reserve	Q1	None required.
		Q2	
		Q3	
		Q4	
613	Longdale Pavilion Enhancement	Q1	None required.
		Q2	
		Q3	
		Q4	
8530	Streetlighting	Q1	None required.

Explanation of Material Variances			
2025-26			
ID#	Cost Code	Q#	Explanation*
		Q2	
		Q3	
		Q4	
8532	Tree Works	Q1	None required.
		Q2	
		Q3	
		Q4	
8533	Cyclical Payments	Q1	Decrease due to domain registration fees lower than anticipated.
		Q2	
		Q3	
		Q4	
8534	Projects	Q1	Increase due to projects carried forward from 2024-25, approved at May 2025 meeting (Legionella report, EICR and Fire Risk Assessment).
		Q2	
		Q3	
		Q4	
8535	Pitch Improvements	Q1	None required.
		Q2	
		Q3	
		Q4	
TBC	Street Scene Furniture & Footpaths	Q1	None required.
		Q2	

Paper	FGP7: Internal Control Checks
Meeting	Finance & General Purposes Committee
Date	31 st July 2025
Author	Parish Clerk & RFO
Summary	
<p><u>Background</u></p> <p>Under section 2.1.1 of DPCs Internal Audit Controls, internal control checks for Proper Bookkeeping are regularly undertaken as a measure to prevent and detect inaccuracy and fraud.</p> <p>At DPC a member of the Finance & General Purposes Committee is appointed to quality assure a sample of financial transactions and bank reconciliations for each quarter and report findings and any recommendations as appropriate.</p> <p>The role is one of support for the Responsible Financial Officer and to facilitate compliance with Financial Regulations and standardisation of practice as necessary.</p> <p>Internal Control checks for Proper Bookkeeping were completed by Cllr. Taylor for Q1 on 15th July 2025 and a report is presented to the Committee for information and consideration of any actions arising.</p> <p><u>To note</u></p> <p>The format of the form has been updated for 2025-26 to better facilitate the audit. The purpose and remit of the audit remain unchanged.</p>	
Recommendation	
<p>The Committee is asked to note the report for Q1 and consider any recommendations for action.</p>	

Carried out by:	Cllr. A. Taylor & Parish Clerk & RFO Amy Pinkham
Date Completed:	15th July 2025
Period of Review:	Q1 April - June 2025
Date of next review:	15th October 2025

Internal Control Check	Receipts			Payments					
	DPC Sales Invoice	CIL/S106	Grants Received	Credit Card	CIL/S106	VAT Return	Salaries	Grants Awarded	Other
Transaction Description	3G Hire	CIL	Pitch Improvement Grant	Noticeboard Magnets	None	None	Pension	None	VAT Advice
Debtor/Payee	Taverham Tigers	Broadland District Council	Football Foundation	Ryman Ltd.	N/A	N/A	Norfolk Pension Fund	N/A	Parkinson Partnership
Scribe Entry	V/N 18	V/N 9	V/N 19	V/N 61	N/A	N/A	V/N 17 & 20	N/A	V/N 87
Remittance advice/Invoice Date	24th April 2025	15th April 2025	None	2nd May 2025	N/A	N/A	N/A	N/A	31st May 2025
Gross Amount	£391.00	£12,211.36	£8,532.00	£39.89	N/A	N/A	EE: £374.17 ER: £1503.92	N/A	£1,200.00
VAT	£65.17	N/A	N/A	£6.65	N/A	N/A	N/A	N/A	£200.00
Payment Date	16th June 2025	17th April 2025	20th June 2025	16th May 2025	N/A	N/A	30th April 2025	N/A	20th June 2025
Payment Method	Bank Transfer	Bank Transfer	Bank Transfer	Bank Transfer	N/A	N/A	Bank Transfer	N/A	Bank Transfer
Amount Paid	£97.75	£12,211.36	£8,532.00	£39.89	N/A	N/A	£1,878.09	N/A	£1,200.00
Council meeting date	Jul-25	May-25	Jul-25	Jun-25	N/A	N/A	May-25	N/A	Jul-25
Comments	See Note 1	N/A	See Note 2	N/A	N/A	See Note 3	N/A	See Note 4	N/A

Bank Reconciliations		Tick
May-25	Bank reconciliation verified for all bank accounts. Reconciliation and bank statements signed.	✓

Comments & Recommendations

Note 1 - Name on payment verified as club point of contact. This is one payment, of a payment plan.
 Note 2 - No remittance received
 Note 3 - VAT return, for the quarter, not available at time of audit, deadline for completion not until 7th August. Going forwards, Clerk will reschedule when this is done, to be available for audits.
 Note 4 - to note that the Grant for the bowls club was approved at the June Council Meeting, with payment in July (outside this audit).

Paper	FGP8: To receive the internal audit plan for monitoring.
Meeting	Finance & General Purposes Committee
Date	31 st July 2025
Author	Parish Clerk & RFO
Summary	
<p><u>Background</u></p> <p>Per the Council’s Statement of Internal Controls, the Finance & General Purposes Committee is responsible for monitoring progress of action taken in response to internal and external audit reports.</p> <p>Recommended action to be taken in response to the 2024-25 Interim Internal Audit Report was approved at the February 2025 meeting of the Council and the attached audit plan sets out:</p> <ul style="list-style-type: none"> • The areas for improvement identified in the report • Corrective action agreed by Council • Status update on action taken to date <p>The Committee is asked to receive the attached audit plan for monitoring purposes to note the status updates and ensure actions are addressed as agreed by Council and in a timely manner.</p>	
Recommendation	
The Committee is asked to receive the attached audit plan for information.	

Interim Internal Audit Report 2024-25

The Internal Audit Plan has been developed in response to recommendations arising from the interim internal audit which took place on 21st November 2024. The report, together with corrective actions proposed by the Finance & General Purposes Committee were approved by Council at the February 2025 meeting.

Ref.	Recommendation	Corrective Actions	Status Update
Pg5	Council is advised to ensure transparency in the budgetary process followed by the council by recording within the minutes the actual budget being set alongside the reasoning for such a budget.	Minutes from budget approval meeting (Jan 2025), clearly record both the budget and the precept figures, the percentage increase and the financial increase for a Band D Council Tax dwelling. Council agreed to introduce a budget leaflet for publication on the council's website providing reasoning for the budget.	Complete: Budget leaflet published on the Parish Council website.
Pg11	Council might wish to clarify the limits of the credit card within the policy (stated at £1,000) in recognition that the limit is the maximum limit per card at any one time. Council currently operates with three cards as reflected in the limits shown on the credit card statement.	Credit Card Policy is included for review within the Document Review Schedule.	Complete: Amendment to Credit Card Policy approved at June 2025 meeting of the Council and published on Council website.
Pg11	Whilst council has shown prudence in ensuring it has spread its financial risk as widely as practicably possible, it is advised to adopt an investment policy, which will define the authorisation,	The Investment of Surplus Funds Policy in place and is included for review within the Document Review Schedule.	Ongoing: Current policy now published on Council's website. Scheduled for review at the July 2025 meeting of the FGP.

Ref.	Recommendation	Corrective Actions	Status Update
	investment reports and responsibility for the placement of surplus funds.		
Pg12	Council is advised to review the treatment of long-term assets as per guidance issued under the Practitioners' Guide (sections 5.29, 2.22, 2.25-2.28 provide clarify on both long-term and short-term assets).	Clerk has sought guidance from Scribe and NPTS to clarify short-term and long-term investments as defined in JPAG. Following a review of the terms and conditions of each account, it is confirmed that all accounts held meet the requirements of short-term investments. It should be noted that accounts were established to spread the financial risk only and are not intended as long-term assets. Council reviewed recommendation of FGP at February 2025 meeting and agreed to take no further action at this time.	N/A
Pg14	Consider maintaining and monitoring the Council's website so that it is regularly updated with pertinent information. For full details of the information that is to be published on a quarterly and annual basis, please see Transparency Code for Smaller Authorities 2015.	Council agreed to publish financial data, land and building assets per the requirements laid out in the Local Government Transparency Code on the finance page of the Council's website.	Complete: Land and building assets published in the Asset Register under Council Finances. Quarterly expenditure reports to be published from 1 st April 2025 onwards.
Pg15	Council's document retention policy required updating and provision should be included for documents contained in	Record Management and Retention Policy is included for review within the Document Review Schedule.	Ongoing: Scheduled for consideration at the October 2025 meeting of FGP.

Ref.	Recommendation	Corrective Actions	Status Update
	both 'hard' form and in electronic forms. Council is advised to include disposal protocols as well as protocols for the scanning of documents (if applicable).		
Pg17	To ensure clarity on the relevance of each policy, council should establish a comprehensive schedule for the renewal of policies currently adopted by the parish council and add review details on each document thereby demonstrating that they are regularly reviewed, fit for purpose, and adhered to.	Document review schedule was established in July 2023 and is monitored annually by the Finance & General Purposes Committee. Last reviewed January 2025. Schedule to be made available for inspection at the year-end audit. Council agreed no further action to be taken.	N/A
Pg18	Council should undertake a cookie audit to ascertain whether its website uses cookies and if in use, provide information to users of its website about cookies in such a way that the user will see it when they first visit the site. Detailed information should also be included about cookies in a cookie policy accessed through a link within the consent mechanism and at the top or bottom of the website.	Council's supplier for website development confirmed the website uses cookies. The main cookie notice appears the first time you access the site and the cookie settings are accessible in the bottom right corner. Council agreed no further action to be taken.	N/A

Interim Internal Audit 2024-25			
Ref.	Other Comments of Note from the Report	Response	Status Update
Pg2	The RFO might wish, for further transparency and scrutiny, that all payments and receipts documentation are referenced with account settlement dates.	To be considered.	Complete: Date paid stamp purchased and in use from 1 st April 2025.
Pg2	The RFO might wish to ensure that the cashbook and/or minutes make reference to the powers used to incur expenditure.	To be considered.	No update at this time.
Pg10	Fidelity Guarantee to be reviewed at Year End to cover year-end balance plus 50% of the precept.	<p>15.4 of the Council's adopted Financial Regulations stipulate that fidelity guarantee insurance shall cover the maximum risk exposure as determined by Council.</p> <p>Clear Councils has confirmed the Council holds the maximum fidelity guarantee of £1,000,000 and would require referral to the insurance underwriter for review to increase to the next level of cover at £2,000,000. This would result in an estimated increase to the insurance premium of £1,000.00 plus insurance premium tax. Council reviewed recommendations by FGP at</p>	N/A

Interim Internal Audit 2024-25			
Ref.	Other Comments of Note from the Report	Response	Status Update
		February 2025 meeting and agreed to retain the existing fidelity guarantee of £1,000,000.	
Pg15	Following a change in personnel, council should seek to review and update the provisions contained within its Model Publication Scheme, including the provisions of website details, at the earliest opportunity.	Model Publication Scheme is included for review within the Document Review Schedule.	Complete: Amendments approved by Council at June 2025 meeting and published on Council website.

Paper	FGP9: Year-End Internal Audit Report
Meeting	Finance & General Purposes Committee
Date	31 st July 20245
Author	Parish Clerk & RFO
Summary	
<p>The Year-End Internal Audit was conducted by V. S. Waples on 20th May 2025. A copy of the report received on 5th June 2025 is attached for your information.</p> <p>Recommendations from the report have been summarised below, together with proposed corrective action for consideration by the Committee.</p> <p>Per item 13 of DPC’s Scheme of Delegation, action to be taken in response to recommendations in any report from the internal audit is a matter reserved for Council.</p> <p>Recommendation 1 [pg14]: As council has chosen a minimum value for the reporting of fixed assets and general consumables, this should be minuted and reviewed at least annually. Council might wish to adopt a fixed asset policy which would confirm the setting of the base register for reporting purposes.</p> <p>Response: The annual review was completed by the Finance & General Purposes Committee at the April 2025. The minutes could be more explicit and/or the supporting paper could be adopted as a Fixed Asset Policy thereby underpinning the reasoning for the valuations in the asset register.</p> <p><u>For Information</u></p> <p>Where proposed corrective action is approved by Council, the Internal Audit Plan will be updated accordingly for monitoring by the Committee.</p>	
Recommendation	
<p>The Committee is asked to consider the proposed response to recommendations for approval by Council.</p>	

Report to Drayton Parish Council

Internal Audit of the Accounts for the Year Ending 31st March 2025

The primary objective of Internal Audit is to independently review, appraise and provide assurance upon the control environment, making sure that controls are mitigating the Council from increased risk exposure, and to achieve this, the internal auditor will adopt a predominantly systems-based approach to audit.

The Annual Accounts at the audit review of 31st March 2025 can be summarized as follows:

Income to date:	£271,816.74
Expenditure to date:	£230,603.55
Precept figure:	£196,495.52
General reserves:	£155,328.47
Earmarked reserves:	£298,444.36
Restricted reserves: (CIL)	£669,805.64

The following Internal Audit work was conducted on the adequacy of systems of internal control in accordance with the scope previously approved by the Council with particular emphasis upon the following:

- Review and assess the soundness, adequacy, effectiveness and reliability of financial and performance management systems
- Review and assess the efficiency and effectiveness of internal control arrangements and working practices and make recommendations to improve these where appropriate
- Review and assess the adequacy of procedures to ensure the Council's assets and interests are adequately protected and risks are identified and effectively managed
- Check for compliance with legislation and the Council's integrity and ethical standards, policies and procedures

Comments and any recommendations arising from the review are made below.

Subject & tests conducted	Comments/Recommendations
<p>1. Proper book-keeping. Examination of</p> <ul style="list-style-type: none"> • Cashbook • Reconciliations of cashbook 	<p>The Council continues with its use of the Scribe Accounting Financial Package to produce reports on an Income and Expenditure basis. Council’s gross income and expenditure has been above the threshold of £200,000 for three (3) continuous years and this is the correct format for the reporting of council’s transactions.</p> <p>The Clerk has used the full accounting package to ensure that transactions are allocated to cost codes to reflect the budgetary responsibility of its standing committees. The system allows multiple users to access the details of the financial transactions of the council thereby ensuring that a full audit trail is available to the internal auditor for the audit review.</p> <p>An analysis of the accounting procedure ensures that the Responsible Financial Officer (RFO) uses the financial package to achieve an accurate presentation of the authority's true financial position by focusing on the balance of economic benefits that it has under its control, rather than just its bank balance. The RFO has used the full suite of accounting and reporting tools associated with the package to produce clear financial management information to the council on both a monthly and annual basis.</p> <p>Spot checks were made and were found to be correct. Cash books are reconciled on a regular basis. Spot checks were made and found to be correct. <i>Comment: It is noted that, effective April 2025, the RFO will ensure that all payments and receipts documentation are referenced with account settlement dates to ensure the integrity of data being input and processed.</i></p> <p>Statutory powers are granted by Parliament and give local councils the choice or opportunity to take action and are therefore discretionary. Like all powers given to public bodies the powers of local councils are defined in detail in legislation and these details may include a requirement to obtain the consent of another body. Local Councils must exercise their powers subject to the provisions of the general law. <i>Comment: the RFO has still to explore the implementation of the use of the cashbook to make reference to the powers used to incur expenditure.</i></p>
<p>2. Payment controls. Examination of:</p> <ul style="list-style-type: none"> • Understanding of the process involved for 	<p>VAT is identified in the cash book and reclaimed on a regular basis. The RFO uses the accounts software to fulfil the Making Tax Digital requirements. The VAT Assessment File for the last quarter of 2023-2024 to 31st March 2025 in the sum of £5,984.30 as recorded</p>

<p>reclaiming VAT</p> <ul style="list-style-type: none"> • Expenditure controls • Credit Card payments • Internal Banking controls • Procurement controls • General power of competence • Grants • Public Works Loans 	<p>in the Scribe accounting system (and as referenced in the year-end internal audit report) was submitted in April 2025 and correctly recorded as a year-end debtor in the balance sheet for the year ending 31st March 2025. The VAT reclaim for Quarter 3 of 2024-2025 in the sum of £5,984.30 was settled in February 2025.</p> <p>It is confirmed that for the year under review, the RFO has ensured that VAT has been appropriately identified in relation and correctly coded according to the council's business and non-business activities within the financial records of the software used thereby confirming that robust arrangements are in place for managing its responsibilities regarding VAT.</p> <p><i>Comment: in accordance with Proper Practices for authorities reporting on an income and expenditure basis the RFO had ensured that the amounts of VAT collected from customers, paid to suppliers, and payable to, or repayable by HMRC was posted to a creditor account at year-end.</i></p> <p>Following ongoing discussions in relation to the King George V Pavilion Refurbishment Project, council, at its meeting of 10th October 2024, resolved to appoint The Parkinson Partnership to advise on the VAT implications of the renovation of the KGV Pavilion and review the council's overall VAT activity.</p> <p><i>Comment: in recognising the complexities in relation to the VAT recover on construction and refurbishment projects, council has sought to ensure that it will be in a position to receive practical advice and expertise in the VAT recovery on specialized projects.</i></p> <p>A further selection of random payments (18) including all single payments over £2,500 were cross checked against payment authorisation slips, cash book, bank statement and invoices and all were found to be recorded/ authorised in accordance with Proper Practices. In accordance with its own Financial Regulation 5.2, all expenditure is presented to council on a monthly basis for review and authorisation for payment is made by resolution.</p> <p>A further spot check of items paid via the BACS/Direct Debit system from the Council's Accounts were cross checked against cashbook, bank statements and invoices. All were found to be in order. A spot check of payments made under contractual terms were further analysed and all were found to be in accordance with agreed schedules and sums approved.</p> <p><i>Comment: The council shows good practice by ensuring that standing order payments and direct debits incurred for the month are submitted to full council in accordance with</i></p>
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council's own standing orders and financial regulations.

Access to the Scribe Accounting system supported by a review of the associated paperwork for the settlement of invoices via electronic means, enables the council to demonstrate that it has in place an effective control over movement through the council's accounts and is operating within Financial Regulation 6.5.

Spot checks were conducted on the Credit Card statements for the period under review and statements were interrogated to ensure a clear audit trail from point of purchase to allocation on the statement. The account is subject to automatic payment in full at each designated date for the month-end.

Following the interim internal audit report, clarity has been given on the limits of the card within council's Credit Card Policy (stated at £1,000) with recognition that the limit is the maximum limit per card at any one time. Council currently operates with three cards as reflected in the limits shown on the credit card statement. It is noted that this policy was amended by the Finance and General Purposes Committee at its meeting in April 2025 and scheduled for review and adoption at the June meeting of full Council.

Comment: with reference to council's own Financial Regulation 6.17, council has ensured that it adheres to the specific control procedure for the use of any payments by a credit card with the limits authorised by the council.

Council follows good practice by ensuring that, on receipt of invoices, verification that the relevant goods or services have been received is obtained and invoices checked to ensure that the arithmetic is correct, agreed discounts have been deducted and everything is acceptable regarding reclaiming the VAT.

Council continues with its procedure, in accordance with Council's Financial Regulation 6.4, of retaining a two-tier security system for payments which are settled by the BACS system. In the case of BACS payments, the RFO may set up transactions online for approval in advance, once the Council or Finance & General Purposes Committee approves the accounts for payment, two bank signatories shall authorise the transactions online using their own unique ID. The system ensures that two authorised bank signatories sign the instructions for each payment. In the actions undertaken in committing the council's resources, council is operating within Financial Regulations 5.2 through to 5.30.

Comment: whilst this not only protects the RFO and fulfils an internal control objective to ensure the safeguarding of public money and allows the council to have in place specific

	<p><i>control procedures for payments by bank transfer or other electronic means and a process and mitigating action to protect the council against payment of invoices which may show fraudulent bank account details.</i></p> <p>During the period under review there were no new significant contracts awarded.</p> <p>The council has not confirmed that it is eligible to exercise the General Power of Competence and as such is unable to use the discretionary power to do anything that an individual can do unless specifically prohibited by law.</p> <p>Council operates a community grants programme which is aimed at providing financial support to organisations undertaking activities for the benefit of the residents of Drayton. For the year under review, grants totalling £1,195 against a budget of £3,000 were paid out. Grants approved for the year under review can be seen on the council’s website within the minutes for the year.</p> <p><i>Comment: The Local Government Transparency Code 2015 requires all Parish Councils to publish data if they have a gross annual income or expenditure exceeding £200,000. The Code specifies how frequently data is to be published, be it quarterly, annually or once only, but in many cases encourages more frequent publication. Section 42 provides clarity on the manner in which this information should be produced whilst section 43 details the information that must be published as a minimum: date the grant was awarded; time period for which the grant has been given; local authority department which awarded the grant; beneficiary; beneficiary’s registration number (if applicable) summary of the purpose of the grant, and amount.</i></p> <p>The council has no outstanding public works loans.</p>
<p>3. Standing Orders Examination of:</p> <ul style="list-style-type: none"> • Compliancy • Annual Review • Adherence • Appointment of Responsible Financial Office 	<p>Council’s Standing Orders, were formally reviewed by the Finance and General Purposes Committee in April 2023. The reviewed Standing Orders are based on the latest model published by the National Association of Local Council (2022) with amendments relating to Procurement and Financial Thresholds. As such they are compliant with legislation and have been adapted (where they are not statutory requirements) to ensure that they are relevant to the Parish Council.</p> <p><i>Comment: at the April meeting of the Finance and General Purposes Committee, the meeting noted that NALC have updated a number of provisions within the Model Standing Order (England). It is expected that the revised orders will be considered at the July meeting. Main amendments included revisions to section 18 to comply with new procurement legislation and ensure consistency with their Model Financial Regulations. The changes are to 18.a.v, 18.c, 18.d, and 18.f. NALC have also updated Model Standing</i></p>

	<p><i>Order (England) section 14 to better reflect Code of Conduct requirements. 14.a, 14.b, and 14.c have been removed. NALC have also changed the language in the document to gender-neutral terms to align with their policy and the Civility and Respect Project.</i></p> <p>Financial Regulations (FR), were adopted at the meeting of 6th April 2023 with amendments approved as part of amendments to council’s overall internal governance at the May meeting of full Council along with amendments to the statutory limits for procurement. The regulations are based on the 2019 version as produced by NALC with updated amendments.</p> <p><i>Comment: at the next review, council should seek to adopt the Model Financial Regulations as issued by NALC in March 2025 tailoring the budgeting and financial spend thresholds to the council.</i></p> <p>The Council, in accordance with proper practices and with reference to section 151 of the Local Government Act 1972, has employed a Responsible Financial Officer (RFO) who is responsible for the financial administration of the authority. Section 1.8 of the Council’s FR’s demonstrates that this a statutory office appointed by the Council.</p>
<p>4. Budgetary controls. Examination of:</p> <ul style="list-style-type: none"> • Verification of process of setting of budget • Monitoring of budget • Reserves 	<p>Full Council approved the budget for 2024-2025 at its meeting of 11th January 2024 to be funded by the precept and known income streams. Paperwork seen by the internal auditor demonstrates that the budget set is detailed and should prove an effective budgetary control for the year under review.</p> <p>As previously confirmed, at the meeting of 11th January 2024, council resolved to accept the recommendation from the Finance and General Purposes Committee to set the precept to be levied on the parishioners of Drayton at £196,495.51. The minutes demonstrate that this would result in a 2% increase.</p> <p>The budget for the year 2025-2026 was approved at the meeting of 16th January 2025 with the minutes confirming that council resolved to set a revenue budget of £262,389.49 to be funded from the precept and known income streams. The approved precept to be levied on the parish was confirmed as £209,784.00 which would equate to a 3.2% or £3.19 increase for a Band D property over that set for the previous year.</p> <p><i>Comment: in response to comments raised in the interim internal audit report, to ensure clarity and transparency, council has expanded the minutes to show not only the percentage (%) but also the financial increase (£) the precept being set would have on a Band D Council Tax dwelling, taking into account movement in the tax base, over that set for the previous year.</i></p>

A review of the budget including detailed income and expenditure position is reported to the Council in accordance with council's own standing orders. Evidence was seen of budget report to actual with committed expenditure and funds available for the 3rd quarterly financial report. The written report from the RFO, in accordance with Financial Regulations, clause 4.8, reports on variances in income and expenditure exceeding 15% of the budget. Such reports submitted by the RFO provide clarity on the day-to-day functioning of the revenue budgets along with transactions to/from Earmarked Reserves allowing for an understanding of the use of the annual precept funds and existing funds in the context of the Council's overall budget assessment process. For the period under review, there were no significant unexplained variances from the budget, and it was considered that the budget was overperforming for that time of the year with no concerns to be brought to the council's attention.

Comment: Council shows good practice by following the recommended key stages as to the budgetary process to be followed for the year and ensures that in its monitored actual performance against its budget during the year taking corrective action where necessary. Council continues to demonstrate that it shows good practice by following the recommended key stages as to the budgetary process have been followed throughout the year under review.

The RFO continues to ensure that virements between budgets are considered by full Council as and when they arise, subject to Financial Regulation 4.2, which states that "No expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure other than by resolution of the council, or duly delegated committee. During the budget year and with the approval of council having considered fully the implications for public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate ('virement')."

The council, as at 31st March 2025, had overall reserves totalling £1,123,578.47 - General Reserves stood at £155,328.47 with agreed Earmarked Reserves of £968,250.00 The Reserve Transfer Report for the year (as produced from the financial system used by the council) was reviewed during the year-end audit. Transactions were verified with the status of each earmarked reserve being noted and explanatory notes give for their movement.

Council will be aware of the guidance as issued by Proper Practices which states that it is regarded as acceptable for a council's general (non-earmarked revenue) reserves to be equal to 3 to 12 months of Net Revenue Expenditure and should ensure that the level of

	<p>general reserves adopted is in accordance with its General Reserve Policy. There is no upper limit for Earmarked Reserves, but they should be held for genuine and intended purposes and their level subject to regular review and justification (at least annually).</p> <p><i>Comment: council has noted guidance as issued that each authority needs to adopt, as a general reserve policy, the level of reserves that are appropriate to their size, situations, risks and plan budgets accordingly so that the adopted level is maintained.</i></p> <p><i>It has been confirmed that the Reserve Policy as seen on the council's website is scheduled for annual review during the year 2025-2026.</i></p> <p>Council's Reserve Policy, as adopted, states that the level of General Reserves shall be reviewed on an annual basis during the annual budgetary review and agreed by the Parish Council. The minimum level of General Reserves shall be recommended to the Parish Council by the Responsible Financial Officer. This will form part of the recommendations for the Annual Budget and Precept request by the Parish Council. The policy outlines the current level of General Reserves to be held by the Council which is set at equal to between three and six months of predicted expenditure.</p>
<p>5. Risk Management.</p> <ul style="list-style-type: none"> • Annual Review and Minuted • Review of risks associated with <ul style="list-style-type: none"> ➤ Financial Management ➤ Governance ➤ Building/ Assets • Insurance in place <ul style="list-style-type: none"> ➤ Adequate ➤ Reviewed • Fidelity Guarantee Cover Insurance <ul style="list-style-type: none"> ➤ Adequate ➤ Reviewed • Internal Controls documented and regularly reviewed 	<p>The Council's Governance and Risk Management Policy and Register as reviewed by the Finance and General Purposes Committee at its meeting of 24th April 2025 and adopted by the Council at the meeting of 15th May 2025 covers the financial year 2024-2025 and follows an internal review to ensure that there is protection in place for council's assets and that the manner in which council operates is in conformity with its overall objectives. The document is regarded as a "live" register with evidence provided that the council's internal controls were updated the previous year to align with the council's current practices and to reflect the latest regulations, ensuring that relevant documents meet the required standards and promoting accountability, transparency, and efficiency in the council's operations.</p> <p><i>Comment: Council continues to ensure that it acts within the sphere of the controls as set out in the Risk Register and has demonstrated that in accordance with Proper Practices and with reference to the Accounts and Audit Regulations 2015, it has in place safe and efficient arrangements to safeguard public money and that a regular review of the safety of the parish council's assets and in particular its money, is part of the methodical manner in which Council addresses the risks associated with the activities and services it provides.</i></p> <p>Public / Products liability cover is £10million, Employer's Liability cover is £10million, Officials Indemnity is £500thousand and Fidelity Guarantee is £1million.</p> <p><i>Comment: whilst council is aware that Fidelity Guarantee (Employee's Dishonesty) cover at £1million is not in accordance with guidance, which provides that the cover should be</i></p>

at least the sum of the year-end balances plus 50% of the precept/grants to be received in the following April/May, it has reviewed this position and sought clarification from its current insurance providers over the increased cost to council to ensure cover for the maximum risk exposure (as determined by the council). The minutes of the February 2025 meeting of full council confirm that it agreed to maintain the cover at £1million as an increase would result in a referral to the insurance underwriter with estimated premiums outweighing the risk of exposure.

At its meeting of 9th May 2024, following a review by the Finance and General Purposes Committee (25th April 2024), full Council reviewed and approved the insurance schedule for 2024-2025 noting that council, at renewal, was in year 2 of a 3-year long-term undertaking with its current provider. The review ensured cover to be continued through to the coming year in accordance with the long-term undertaking that was in place. The Council requested that the reinstatement values of the buildings were double checked for purpose of insurance. A review of the Council's assets and risk confirmed that increases in cover to the council's play areas was approved.

Comment: in accordance with Proper Practices, Council has identified its key risks and taken steps to manage them in a way which it can justify to a level which is tolerable by transferring the risk and buying in services from specialist external bodies and taking out insurance. Overall Council has understood the requirement to have in place safe and efficient arrangements to safeguard public money.

A scan of the minutes did not give rise to any unusual financial activity and there were no actions of a potentially unlawful nature being considered. A review of the financial year end process confirms that there were no events that have occurred after the financial year-end that need to be considered by the council prior to the approval of the accounting statements in June 2025.

The council is operating within its own internal control measures, and the minutes of the Finance and General Purposes Committee meeting of 24th April 2025 demonstrate formal evidence that, as part of the financial risk management, Council formally reviewed the effectiveness of its internal control arrangements for the year 2024 – 2025. The adoption of an Internal Control Statement for the year 2024-2025, provides details of the purpose of the system of internal control; the personnel involved with the internal control regime, internal and external audit remit, review of effectiveness of internal control along with an action plan to address issues raised within the internal control process. The Committee agreed to recommend to Council that it has met its obligations in relation to

	<p>Assertion 2 of the Annual Governance Return. <i>Comment: Council has ensured conformity with the requirements of Regulation 6 of the Accounts and Audit Regulations 2015 and formally reviewed the effectiveness of its system of internal control.</i></p> <p>The detailed reviews submitted as part of the specific internal control checks demonstrates that Council has taken steps to ensure that it has processes in place to enable it to identify, assess and record the control mechanisms in place to ensure that all reasonable steps are taken to safeguard and protect public finances. Safe and efficient arrangements are also in place to cover how the council orders goods and services, incurs liabilities, manages debtors, makes payments and handles receipts.</p> <p>The council has also considered specific control procedures for payments by bank transfer or other electronic means and a process including mitigating actions has been undertaken to protect the council against payment of invoices which may show fraudulent bank account details and has demonstrated that it has taken steps to identify, assess and record the control mechanisms in place to ensure that all reasonable steps are taken to safeguard and protect public finances. <i>Comment: Council has noted that in accordance with Regulation 6 of the Accounts and Audit Regulations 2015, it should conduct a formal review of its system of internal control and should have in place monitoring documents which would identify the risks involved with and the potential for improvements to its arrangements to protect public money.</i></p>
<p>6. Income controls. Examination of:</p> <ul style="list-style-type: none"> ➤ Precept ➤ CIL ➤ Other income ➤ Review of charges ➤ Debtors 	<p>Council received precept in the sum of £196,495.51 from Broadland District Council for the period under review in April and September 2024 as reported in the quarterly budget monitoring reports submitted to the Finance and General Purposes Committee its meetings in July and October 2024. Evidence was provided showing a full audit trail from precept being discussed and approved to being served on the Charging Authority to remittance advice showing the precept to be paid and receipt of same in the council's bank account.</p> <p>During the year under review, Council received CIL receipts totalling £10,426.31 (£5,283.99 on 19th April and £5,142.32 on 25th October 2024). The RFO maintains a comprehensive spreadsheet detailing running totals along with expiry date of money received. The RFO has created an earmarked reserve for retained CIL balances. CIL receipts received are reported within the financial reports submitted to the Finance & General Purposes Committee, the minutes of such meeting being reported to full council, with further analysis within the CIL Project Lists detailing progress against committed</p>

funds.

The Annual CIL Statement for 2024-2025 is expected to be approved at the council meeting of 12th June 2025 at which the annual accounts and supporting documentation were received and approved. The statement, for the year ending 31st March 2025, demonstrates that there is a retained balance of £669,805.64 which has been transferred into in an Earmarked Reserve specifically allocated, in accordance with the Regulations and was available to view on the council's website.

Comment: council is aware that the Regulations provided clarity on the timing of the reports, and by which date they should be brought into the public domain.

18 randomly selected receipts paid under BACS / Direct Credit into the council's accounts were cross checked against cashbook, bank statements and invoices raised by the council. All were found to be in order with a clear underlying audit trail. The council's minutes show receipt of and approval of a list of receipts occurred during a specified period, which are included within the published minutes of the council's meetings.

Comment: Council has ensured that appropriate control procedures are in place and documentation is in existence to provide a clear audit trail from invoicing through to recovery of all such income.

A review of the "Aged debtor" listings as at 31st March 2025 was undertaken with assurances given that appropriate follow up action is in place for those small outstanding accounts with the parish council. The RFO confirms that there were no accounts that gave cause for concern.

Comment: Council is aware that Proper Guidance states that uncollectible amounts, including bad debts, should only be written off with the approval of members, or under delegated authority by the RFO and that such approval should be shown in the accounting records.

At the meeting of 17th October 2024, the Open Spaces & Property Committee conducted a review in its consideration of the hire charges for the open spaces and property under the remit of the council. The final approved schedule was approved as part of the budget proposals as approved in January 2025 to take effect from April 2025.

Comment: Council is aware that where it has self-generated income (other than the precept) it should consider situations that may lead to a loss of revenue as well as increased costs and ensure that appropriate measures are put in place to account for significant impacts to this revenue stream. Council is mindful of its own Financial

	<p><i>Regulation 9.3 which requires all fees and charges to be reviewed on an annual basis.</i></p>
<p>7. Payroll controls. Examination of:</p> <ul style="list-style-type: none"> • Management of payroll • PAYE/NIC system in place • Compliance with HMRC procedures • Records relating to contracts of employment • Compliance with Pensions Duties • Treatment of expenses 	<p>The council's payroll service is outsourced and operated by the Norfolk Association of Local Councils in accordance with HM Revenue and Customs guidelines. The council is a member of the Local Government Pension scheme (LGPS) as administered by Norfolk County Council.</p> <p>At the year-end, council had three employees on its payroll – Clerk and Responsible Financial Officer, Deputy Clerk and Facilities Manager and Parish Ranger.</p> <p>Cross-checks were completed on a sample of payments covering salary, PAYE and pension contributions and these were all found to be in order. In accordance with Proper Practices, PAYE taxes and employee and employer National Insurance contributions (NIC) are calculated and recorded for every employee. Deductions are paid to HM Revenue and Customs and Norfolk County Council on or before the dates prescribed.</p> <p><i>Comment: There are robust payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the Council has complied with its duties under employment legislation and has met its pension obligations.</i></p> <p>Salaries are paid in accordance with contracted hours worked and timesheets for office staff and labour including those for overtime were seen. Payroll records including variations to contracts with approval dates of such revisions are accurately maintained and held securely by the Clerk to the council. All staff are paid at the agreed rate of pay as outlined in the 2024 agreement for Local Government Services Pay (as issued by the National Joint Council for Local Government Services).</p> <p><i>Comment: in accordance with Proper Practices, Council has ensured that the remuneration payable to all employees has been approved in advance by the Council.</i></p> <p>Electronic payments to all staff are made, in accordance with the approved procedure for accounts payable and as outlined under Financial Regulations 7.1-7.4. The payments to staff by bank transfer are ratified at meetings of the Council in accordance with Financial Regulation 7.5.</p> <p>The Council continues with the retention of the services of Personnel and Advice Solutions Ltd for ongoing support on Human Resource matters which includes (inter alia)</p>

	<p>the updating of employment contracts, staff handbooks and all necessary employment related documents and written procedures. Amendments to staff contracts are reviewed and overseen by the Staffing Committee under delegated powers with formal approval submitted to full Council as recommendations going forward.</p> <p>Council is aware of its pension responsibilities with all members of staff being members of the Norfolk County Council Local Government Pensions Scheme. The council's re-enrolment with The Pension Regulator was submitted on 31st March 2025.</p> <p><i>Comment: Council is aware that every three years an employer must put certain staff back into a pension scheme. This is known as 're-enrolment.' This is an employer's legal duty under the Workplace Pensions legislation and council are required to confirm to the Pension Regulator know when they have completed the task by completing and submitting a re-declaration of compliance.</i></p>
<p>8. Asset control.</p> <p>Examination of:</p> <ul style="list-style-type: none"> • Asset Register • Checks on existence of assets • Recording of fixed asset valuations • Cross checking on insurance cover 	<p>The asset register for the year-ending 31st March 2025 was reviewed for appropriateness and accuracy and will be submitted for formal approval at the full Council meeting in June 2025. The asset register as reviewed reflects those items listed under insurance and within the parish council's remit for maintenance and ownership. The Asset Register has been fully integrated into the Scribe accounting system which allows for the recording of assets at a determined cost (acquisition) or at a suitable proxy cost. Where assets have been gifted or where there is no known value, a proxy value of £1 has been applied. The register details assets held by the Council which have been defined as Fixed Assets and stands at £925,609.98.</p> <p>There are appropriate measures in place to allow for the tracking of additions and disposals from the previous year to the current year with the asset register value at 31st March 2024 being recorded as £912,966.08. The approved itemised list as at 31st March 2025 will form the basis of Box 9 of the Annual Governance and Accountability Guide and includes long term investments as at year-end.</p> <p><i>Comment: Council follows the requirements for smaller authorities to record each asset at its original purchase cost or were the original purchase cost is unknown at the time of first recording on the asset register, a current value is recorded, which acts as a proxy value to the original cost and will remain unchanged until disposal.</i></p> <p>From a review of the asset register of 31st March 2025 alongside the insurance cover provided, confirmation is given of the overall adequacy of cover of insurance for the ensuing year. Appropriate insurance is in place under generic category headings based on policy declared values. The Finance and General Purposes committee at its meeting</p>

	<p>of 24th April 2025, reviewed the asset register for appropriateness and accuracy along with the scope and method of valuation for appropriateness. A review of the asset acquisitions and disposals was undertaken, and agreement was forthcoming that there were no applicable amendments required.</p> <p>The council has used a preferred threshold value for exiting assets and has ensured that the fixed asset value for any individual item will not usually be altered from year to year (unless a material enhancement has taken place). Council is aware that assets that are either under construction or are materially enhanced should only be included in the asset register once they are complete and they benefit the community.</p> <p>Recommendation: as council has chosen a minimum value for the reporting of fixed assets and general consumables, this should be minuted and reviewed at least annually. Council might wish to adopt a fixed asset policy which would confirm the setting of the base register for reporting purposes.</p> <p>Premises cover is shown for three identified premises with all risk cover for items listed under generic headings for those located within the boundaries of Drayton. Specified cover is listed for street furniture and playground equipment.</p> <p><i>Comment: in accordance with Proper Practices, Council has identified its key risks and taken steps to manage them in a way which it can justify to a level which is tolerable by transferring the risk and buying in services from specialist external bodies and taking out insurance. Overall Council has understood the requirement to have in place safe and efficient arrangements to safeguard public money and council's assets.</i></p>
<p>9. Petty cash/expenses procedure</p>	<p>The council does not operate a petty cash system.</p>
<p>10. Bank reconciliation. Examination of:</p> <ul style="list-style-type: none"> • Reconciliations • Cashbook • Bank Statements • Investment Records • Investment Strategy 	<p>Bank reconciliations are completed on a regular basis and reconcile with the cash sheets. Overall there is regular reporting of bank balances within the detailed financial reports submitted to the parish council and Finance and General Purposes Committee Meetings.</p> <p><i>Comment: Council is aware that, in accordance with Proper Practices, the bank reconciliation is a key tool for management as it assists with the regular monitoring of cash flow which aids decision-making, particularly when there are competing priorities. In accordance with Proper Practices.</i></p> <p>Council is able to evidence that it is working in accordance with guidance issued within Proper Practices which state that bank reconciliations should be prepared routinely, subject to independent scrutiny and signed by members. Section 5.18 states that "It is a requirement of the current model financial regulations that bank reconciliations be prepared regularly, approved by members and signed as part of the regular minute</p>

	<p>record.” The RFO has ensured that the bank reconciliation is available for all to view and is uploaded to the shared drive accessible to all councillors.</p> <p><i>Comment: council might wish to confirm, via a minute reference, that such a review has taken place. This is not only good practice but is also a safeguard for the RFO and fulfils one of the authority’s internal control objectives.</i></p> <p>Council has implemented a system whereby regular bank reconciliation reviews are undertaken by a member of the Finance and General Purposes Committee, thereby separating the roles of overview from that of authorisation, of the effectiveness of its system of internal control to ensure that it has mitigation measures in place to address the risks associated with the management of public finances.</p> <p>Bank balances as of 31st March 2025 agree with the position bank statements (or acknowledging letters of statements) and for the period end stood at £1,118,311.56 across the accounts held in the parish council’s name.</p> <p>Drayton parish council currently holds investments with Cambridge Building Society; Nationwide Building Society; Skipton Building Society and Broadland District Council – all of which have been placed in investment strategies that are regarded as short-term investments. Following the recommendation raised within the interim internal audit, council has sought clarification and reviewed the terms of each account held in the name of the parish council. It has been confirmed that the accounts were established to spread the financial exposure of the council and not intended as long-term assets.</p> <p>Council’s Investment of Surplus Funds policy (as adopted in 2018) states that it is not the policy of the council to have any long-term investments and that the maximum period for the investment of funds should be managed so as not to compromise availability using the appropriate cash flow projections provided by the RFO and Chair of the (then) Governance Committee. Council’s policy provides definition as to long-term investments and the procedures in place for monitoring, assessing and mitigating the risk of loss of invested sums.</p> <p><i>Comment: Council’s Investment of Surplus Funds Policy, is included for review within the Document Review Schedule and it is expected that it will follow guidance on investments as issued by the Secretary of State under section 15(1)(9) of the LGA 2003 (third edition).</i></p>
<p>11. Internal Audit: Examination of: <ul style="list-style-type: none"> • Reporting of Previous Internal Audit Reports </p>	<p>The interim Internal Audit Report for the period ending 31st October 2024 was formally considered and approved by the parish council at the meeting of 13th February 2025 following a review by the Finance and General Purposes Committee at its January 2025</p>

- **Review of internal audit**
- **Appointment of internal auditor**
- **Review of effectiveness of internal audit**

meeting. The minutes of full Council confirm that it approved the actions to be undertaken by the committee in response to the recommendation made within the interim internal audit report which also included the retention of the existing Fidelity Guarantee cover at £1million and to publish financial data in accordance with the requirements of the Local Transparency Code 2015.

The following recommendations as raised in the internal audit report for the period ending 31st October 2024 having been considered by full Council, were the subject of a separate action plan which provided commentary on the procedures to be followed by the council to address the comments / recommendations raised:

1. Transparency in the budgetary process followed by council to incorporate within the minutes the budget being set and the reasoning for the budget
2. Review of level of Fidelity Guarantee (Employee and Councillor Dishonesty)
3. Clarification of the maximum limits of the credit cards held in the name of the parish council within the adopted Credit Card Policy
4. Adoption of an Investment Policy
5. Review of long-term investments to ascertain whether they should be treated as long-term assets
6. Publication of financial data in accordance with the provisions of the Transparency Code 2015 – **actioned April 2025**
7. **Review of the Document Retention Policy – to be undertaken in July 2025**
8. **Review of Council’s adopted policies – to be undertaken in July 2025**
9. Review of council’s website use of cookies and adoption of a Cookie Policy

Comment: Council has followed guidance which confirms that, in accordance with Proper Practices, the annual review of internal audit should be received and recorded as such by the Council (or delegated committee). Any actions planned from the outcomes of the tests undertaken along with the narrative reports from the Internal Auditors should be the subject of an audit plan detailing actions to be undertaken, members or officers responsible for delivering improvement and deadlines for the completion of the actions.

Mrs Waples was confirmed as being appointed to act as the parish council’s independent internal auditor for the year 2024-2025 at a meeting of full Council of 8th August 2024 following a recommendation by the Finance and General Purposes Committee at its meeting of 24th July 2024 at which the internal audit plan was reviewed. In accordance with the Accounts and Audit Regulations 2015, the council formally reviewed the scope of its internal audit arrangements at the meeting at which the internal auditor was appointed which covered an assessment of the scope of internal

	<p>audit, independence, and competence of the internal auditor, audit planning and reporting along with overall responsibility for each function. All were found to be acceptable to the council along with the audit plan produced.</p> <p>The internal audit dates were agreed by mutual convenience and council was provided with and signed a letter of engagement for the year 2024-2025 outlining the scope of internal audit activity; independence of the internal auditor, rights of access; reporting and remuneration.</p> <p><i>Comment: as outlined in proper practices, council has understood that it should have a letter of engagement detailing roles and responsibilities for internal audit, audit planning and timing of visits, reporting requirements; access to information; period of engagement and remuneration.</i></p>
<p>12. External Audit Examination of:</p> <ul style="list-style-type: none"> • Reporting of External Audit Report 	<p>As reported in the interim internal audit, the External Auditor's Certificate and Report for the year ending 31st March 2024 was considered by the Parish Council at its meeting of 12th September 2024. A review of the External Audit Certificate on the Council's website notes that the information in Sections 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to their attention giving cause for concern that relevant legislation and regulatory requirements have not been met.</p> <p><i>Comment: Council has noted the provisions of Regulation 20 (in part) of the Accounts and Audit Regulations 2015 which states that once the annual audit letter is received from the auditor, the members of the authority (not a committee) must meet to consider that letter as soon as reasonably practicable.</i></p> <p>In accordance with the Accounts and Audit Regulations 2015, as a smaller authority with either income or expenditure exceeding £25,000 but not exceeding £6.5 million, it is confirmed that the Council has complied with the requirements of the Accounts and Audit Regulations 2015 for the year ending 31st March 2024 and published the following on its website:</p> <p>Annual Internal Audit Section 1 - Annual Governance Statement Section 2 - Accounting Statements Section 3 - The External Auditor Report and Certificate Notice of the period for the exercise of public rights and other information required by Regulation 15(2) Accounts and Audit Regulations 2015.</p> <p><i>Comment: Council should note that there is a requirement to ensure that Sections 1, 2 and 3 are published and remain available for public access for a period of not less than 5 years from the date of publication.</i></p>

<p>13. Period for the Exercise of Public Rights set in accordance with the Audit & Accounts Regulations of 2015</p> <p>Examination of:</p> <ul style="list-style-type: none"> ● Dates set ● Minuting of dates set 	<p>The Members approved the dates for the period of public rights and the publication of the unaudited Annual Governance and Accountability Return (AGAR) at the council meeting of 13th June 2024. The internal auditor is able to confirm that the notice of the public rights was seen on the website and can confirm that the dates set were 17th June to 26th July 2024 with the notice being dated 14th June 2024.</p> <p><i>Comment: within the Annual Internal Audit Report, internal control objective test M requires the internal auditor to establish whether the parish council correctly provided for the exercise and published a copy of the required "Public Notice" by ensuring that it clearly identified the statutory 30 working day period when the Authority's records are available for public inspection. This is evidenced by the notice on the website which contains the period for the exercise of public right; details of the manner in which the documents can be inspected; the name and address of the external auditor and the provisions as contained under section 25 and section 27 of the Act.</i></p>
<p>14. Have the publication requirements been met in accordance with the Audit & Accounts Regulations of 2015.</p> <p>Examination of:</p> <ul style="list-style-type: none"> ● Publication requirements 	<p>The Internal Auditor is able to confirm that the Council has complied with the requirements of the Accounts and Audit Regulations 2015 for smaller authorities with income and expenditure exceeding £25,000 and published the following for the year 2023/2024 on a public website:</p> <ul style="list-style-type: none"> ● Annual Internal Audit Report of the AGAR ● Section 1 – Annual Governance Statement of the AGAR ● Section 2 – Accounting Statements of the AGAR ● Section 3 – The External Auditor Report and Certificate ● Conclusion of the limited assurance review ● Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.
<p>15. Year-End Accounting Procedures</p> <p>Examination of:</p> <ul style="list-style-type: none"> ● Appropriate accounting procedures used ● Bank Statements and Cash Book agree ● Debtors and Creditors properly recorded 	<p>At the end of each financial year, the RFO has the responsibility for preparing the annual accounts for the Council and ensures that the overriding principle in the council's final accounts reflecting goods and services that have been received (for payments) or provided (for income) by 31st March 2025 is accurately applied. The Council has not applied any de minimis level on year-end accruals.</p> <p>Accounts are produced on an income and expenditure basis. All were found to be in order. There is a full underlying financial trail from financial records to the accounts produced. Debtors and creditors have been properly recorded and the RFO has continued to ensure that the Council's accounting software contains and records details on its assets and liabilities including the asset and investment register and other debts.</p> <p>Year-end balances agree with cash book and bank reconciliations:</p>

Debtors: £3,131.94
 VAT Account: £5,984.30
 Prepayments: £635.30
 Bank Accounts: £1,118,311.56
 Trade Creditors: £4,484.33
 Represented by:
 Total Reserves: £1,123,578.47

The Internal Auditor confirms that having reviewed the year-end files, the financial detail to be reported at Section 2 of the AGAR accurately reflects the detail in the accounting records maintained for the financial year. As the Council's annual turnover exceeds £200,000.00, appropriate records were maintained throughout the year on an income and expenditure basis and it is confirmed that appropriate accounting arrangements were in place to account for debtors and creditors at the financial year-end.

The Draft AGAR is as follows:

Narrative	Box	2023-2024	2024-2025
Balances brought forward	1	616,395	1,082,366
Annual precept	2	186,990	196,495
Total other receipts	3	567,068	75,321
Stagg costs	4	75,323	91,024
Loan interest/capital repayments	5	0	0
Total other payments	6	212,764	139,579
Balances carried forward	7	1,082,366	1,123,578
Total cash & short-term investments	8	1,074,163	1,118,312
Total fixed assets & long-term investments	9	912,966	925,610
Total borrowings	10	0	0

Council is aware that it meets the requirement for an intermediate level review. Details of the additional submission requirements for those meeting this level of review can be found within the [Detailed Instructions Update](#) for the year ending 31st March 2025.

16. Transparency Code.

Examination of:

- **Transparency code requirements**

Drayton Parish Council is subject to the Local Government Transparency Code 2015 (for those with annual turnover of income and expenditure exceeding £200,000) and is advised to consider maintaining and monitoring the council's website so that it is

	<p>updated regularly with pertinent information. For full details of the information that is to be published on a quarterly and annual basis, please review the following link: Transparency Code for Smaller Authorities 2015</p> <p>Council has agreed that it meets the requirements of the 2015 code and has published financial data, land and building assets on the finance page of the Council's website. Effective 1st April 2025, council will also fulfil the quarterly requirements and publish the following data within its financial pages:</p> <ul style="list-style-type: none"> Individuals items of expenditure that exceed £500; Government procurement card transactions; Invitations to tender for contracts over £5,000; Details of contracts that exceed £5,000. <p><i>Comment: council is aware that proper practices advises that financial information should be held for a period of four years on a publicly accessible website.</i></p>
<p>17. General Data Protection Regulations (GDPR).</p> <p>Examination of:</p> <ul style="list-style-type: none"> • ICO Registration • Compliance with GDPR requirements 	<p>The Council is correctly registered with the Information Commissioner's Office (ICO) as a Data Controller in accordance with the Data Protection Legislation. Council has taken active steps to ensure compliance with the GDPR requirements and has produced a comprehensive suite of policies that provide clear responsibilities and obligations of Drayton Parish Council in respect of the collecting, using and protecting of personal information in accordance to the provisions of the GDPR. It has also ensured that the Privacy Policy as seen on the Council's website covers the framework that the public can expect for dealing with requests from individuals who have the right to know what data is held on them, why the data is being processed and whether it will be given to any third party.</p> <p>Council has confirmed that it holds a Document Review Schedule which is monitored annually by the Finance and General Purposes Committee and that the Record Management and Retention Policy is contained within that schedule for consideration at the meeting of the Finance and General Purposes Committee in July 2025.</p> <p>Under the Freedom of Information Act 2000, public authorities must provide access to information held which must be published proactively. The Freedom of Information Act requires every public authority to have a publication scheme and to publish information covered by the scheme. At the meeting in May 2025, Council agreed to amendments to job titles to reflect the designation of the Proper Officer and Responsible Financial Officer to the Parish Clerk along with a further section added confirming current delegation arrangements in place.</p>

<p>18. Responsibilities as a Trustee Examination of:</p> <ul style="list-style-type: none"> • Council’s role and responsibilities under Charity’s Acts • Submission of returns to Charity Commission 	<p>The council, as a corporate body, does not act as a sole trustee and is not responsible for the managing of Trust funds or assets.</p>
<p>19. Additional comments. Examination of:</p> <ul style="list-style-type: none"> • Annual Meeting • Election of Chair and Vice-Chair and signing of Declaration of Acceptance of Office • Register of Interests • Code of Conduct • Review of Terms of Reference for Standing Committees • Minutes • Openness of Local Government Bodies Regulations 2014 • Policies • Accessibility for Websites and Mobile Applications • Cookie and Disclaimer Notices on Websites • Use of secure email 	<p>Council held its Annual Meeting of the Parish Council on 9th May 2024 with the election of the Chair the first item on the agenda in accordance with legislation. At the same meeting Council reviewed and agreed all of its committee titles including membership numbers, Chairs of and appointments to its Standing Committees: Finance and General Purposes; Staffing Committee; Open Spaces & Property; Environment and Highways. Appointments were also made to Working Groups set up for specific projects and appointments made for council representatives to the committees or organisations upon which the council had a seat.</p> <p><i>Comment: in accordance with legislation, council has delegated the performance of a number of its statutory and legal responsibilities to a number of its committees in accordance with section 101(1) of the 1972 Act ensuring that each committee is acting for and on behalf of the council.</i></p> <p>In accordance with section 83(4) of the 1972 Act, Council has ensured that the Chair and Vice-Chair, on being elected to office, have signed a declaration of acceptance of office in the presence of another councillor or the clerk.</p> <p>Evidence was seen on the parish council’s website of a direct link to the District Council’s website for the Register of Interests for all current Town Councillors.</p> <p>It is reconfirmed that, at the meeting of 9th December 2023, Council resolved to adopt the Model Councillor Code of Conduct 2020 with changes in line with the Local Government Association (LGA) Model Template for the purposes of discharging its duty to promote and maintain high standards of conduct within its area. The Code as adopted also includes specific sections for members regarding sensitive interests and dispensation procedures.</p> <p><i>Comment: council has noted guidance which states that the Code, once adopted, should be published on the Council’s website.</i></p> <p>From a review of the minutes, the council, at its meeting of 11th April 2024, approved the Council’s adopted Scheme of Delegation which also included delegated authority for Working Groups. The council, in recognising that it may arrange for the discharge of any</p>

of their functions by a committee, a sub-committee, or an Officer of the authority, has sought to ensure that the adopted scheme facilitates the effective day to day running of the council. The minutes of the Finance and General Purposes Committee meeting of 30th January 2025, demonstrate that a review of the approved the terms of reference for council's standing committees was considered with recommendations to be made including the Community Events Working Group to be setup as a Sub-Committee for community events. Such recommendations were submitted and considered at the Annual Council meeting of 15th May 2025.

Comment: council has noted best practice which states that where it appoints a committee, it must ensure that the terms of reference clearly state the matters for which that committee is collectively responsible.

In accordance with the Local Government Act 1972 Schedule 12 para 41 (1), Council is aware that the looseleaf minutes and associated documents of the parish council should be initialled and signed by the person chairing the meeting at the time of signature which ensures their lawful providence. During the year under review, at each meeting, the council resolves to receive and approve the minutes with appropriate signatures collected to ensure their lawful providence.

Comment: Council should be aware that LGA 1972 Schedule 12, paragraph 41 allows for the minutes of the proceedings of meetings of a local authority to be recorded on loose leaves consecutively numbered and consideration should be given for the implementation of such a system.

Council's minutes show apologies given (where applicable) with a formal record to show that Council has approved the apologies submitted.

Comment: council shows compliance with the provisions of s85 of the 1972 Act in the recording of apologies and the approval of absences.

The Openness of Local Government Bodies Regulations 2014 were enacted on 5th August and came into force on 6th August 2014. These regulations allow for the filming and recording of Council meetings (and other specified public bodies) and provide for access to records (e.g. of decisions made by officers).

Comment: Council has reviewed the provisions of the 2014 Regulations to ensure that, by publishing a range of information online, it is compliant with the provisions of the 2014 Act.

The Regulations of the Public Sector Bodies (Websites and Mobile Applications) (No. 2)

Accessibility Regulations 2018 was enacted on 23rd September 2018. The regulations aim to ensure public sector websites and mobile apps are accessible to all users, especially those with disabilities. Council's Accessibility Statement details how information will be produced on a website and how to gain access to content that is readily accessible to view as well as detailing the technical information of the website along with the methods used for testing the website; the steps being taken to improve accessibility and how the site is being improved to ensure that content meets the WCAG 2.1 Standard under Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018.

As mentioned in the interim internal audit, council had previously agreed that all policies are to be reviewed on a four-yearly basis, unless legislation requires otherwise, to coincide with the term served by the council. Due to staffing capacities, the expected review of specified policies was not brought back for review during the year 2024-2025. Within the review of the narrative interim internal audit report, the Finance and General Purposes Committee confirmed (as approved by full Council at its February meeting) that the Document Review Schedule, as established in July 2023, would be updated in terms of priority and specified policies brought back for review during the year 2025-2026.

The rules on cookies are covered by the Privacy and Electronic Communications Regulations 2003 (PECR). PECR also covers the use of similar technologies for storing or accessing information, such as 'Flash cookies' and device fingerprinting. The ICO is responsible for enforcing these rules and recommends that organisations have clear and comprehensive information about the way they use cookies and ensure that for any cookie not strictly necessary for their website, they give you an appropriate means of consenting to that cookie being set on your device. Council has confirmed that its website uses cookies, with the main cookie notice appearing on the site at the first-time access is gained. Cookie settings are accessible in the bottom right corner of the website for the user to take appropriate action.

Council has a .gov.uk domain for its council website which also supports a secure and digitally managed email system for officers and members. The Clerk has confirmed that all correspondence is communicated through councillor emails since May 2024.

Comment: Council is aware of the importance of ensuring that it uses a secure e-mail system thereby identifying that it has local government status and demonstrating authenticity when building trust and credibility with the public. Council has also adhered to the guidance contain within proper practices which recommends that such a domain

name be used to support council's official email accounts for officers and councillors.

20. Summary

The Internal Auditor offers her appreciation for the assistance given by the Clerk to the Council in completing this audit. The year-end files were extremely well presented for review, and the Clerk is to be commended.

It is reconfirmed that overall Council has demonstrated effective governance arrangements and can show evidence of strong governance and good financial practice. The internal audit review, undertaken on the documentation provided during both visits to the council's Offices, has provided evidence of the overall adequacy of the financial arrangements in place within the council.

The examination of the period-end accounts and supporting documentation has further confirmed that the Responsible Financial Officer has satisfactory undertaken the administration of the Council's financial affairs and produced satisfactory financial management information to enable the Council to make well-informed decisions.

Recommendations made and/or commentary provided are to enhance the systems in place as opposed to detract from the positive assurance that can be given as to the manner in which the Council's finances are managed.

For further information and for the year effective 1st April 2025 please refer to the Practitioners Guide 2025 – Governance and accountability for smaller authorities in England as produced by the Smaller Authorities Proper Practices Panel to be applied in the preparation of statutory annual accounts and governance statements - March 2025.

Victoria S Waples

Date of Internal Audit Visits: 21.11.2024 & 20.05.2025

Date of Annual Internal Audit Report: 26.05.2025

**Victoria S Waples, BA(Hons), CiLCA, PSLCC
37 Queenscliffe Road, Ipswich, IP2 9AS**

Paper	FGP10: Annual Review of Banking Arrangements
Meeting	Finance & General Purposes Committee
Date	31 st July 2025
Author	Parish Clerk & RFO
Summary	
<p><u>Background</u></p> <p>Per regulation, 5.1 of the Council’s adopted Financial Regulations, the Council’s banking arrangements, including the bank mandate, shall be reviewed annually for safety and efficiency. Any recommendations for amendment of signatories must be approved by Council.</p> <p><u>To note</u></p> <p>At the August 2024 meeting of the Council, it was agreed:</p> <ul style="list-style-type: none"> • To remove Cllr. Quinsey as bank signatory for all 6 bank accounts held in the name of the Council • To appoint Cllr. White as bank signatory for all 6 bank accounts held in the name of the Council • To continue with the remaining existing bank signatories for all 6 bank accounts held in the name of the Council as follows: <ul style="list-style-type: none"> ○ Cllr. Everett ○ Cllr. Crotch ○ Cllr. Anderson <p>Confirmation of removal of Cllr. Quinsey as bank signatory has been received for all 6 bank accounts held in the name of the Council.</p> <p>Confirmation of appointment of Cllr. White as bank signatory has been received for all 6 bank accounts held in the name of the Council.</p> <p><u>Unity Trust Bank</u></p> <p>Request for confirmation of signatories and signing arrangements is pending confirmation of named administrator on the account. The Committee is asked to sign a letter in accordance with the current signing arrangements to confirm Amy Pinkham as the account administrator.</p> <p><u>Broadland District Council Parish Deposit Scheme</u></p> <p>Confirmation of signatories and signing arrangements received 23rd July 2025 in line with arrangements agreed at the August 2024 meeting. The Signing mandate is 2 signatories.</p> <p><u>Nationwide</u></p> <p>Confirmation of signatories and signing arrangements received 23rd July 2025 in line with arrangements agreed at the August 2024 meeting with the addition of Sarah Hawken who remains a signatory on the account. The Signing mandate is 2 signatories. The Committee is asked to sign a change of authorised signatories form to remove Sarah Hawken from the account who no longer works for the Council.</p>	

Cambridge Building Society

Confirmation of signatories and signing arrangements pending receipt at the time of writing.

Skipton Building Society

Confirmation of signatories and signing arrangements pending receipt at the time of writing.

Recommendation

The Committee is asked to consider the report and make any recommendations for changes to banking arrangements for approval by Council.

Paper	FGP11: To consider budget proposals for 2026-27 financial year
Meeting	Finance & General Purposes Committee
Date	31 st July 2024
Author	Parish Clerk & RFO
Summary	
<p>Per section 3.2 of the Council’s adopted Financial Regulations, the Committee will consider a draft budget for Finance and General Purposes in Q3 for consideration and approval by Council in Q4.</p> <p>In preparation, the Committee is asked to put forward budget proposals for inclusion in the draft budget.</p> <p>Recommended items for inclusion/amendment have been provided below for consideration:</p> <p>FGP Budget</p> <ul style="list-style-type: none"> • Consider reducing wheelie bin capacity for Waste Collection • Consider removal of NPFA membership • 8 additional streetlights from Norfolk Homes development to be added to maintenance and energy costs <p>Earmarked Reserves</p> <p><u>Cyclical Payments</u></p> <ul style="list-style-type: none"> • Consider including replacement costs for printer • Consider including replacement costs for defibrillators, pads and batteries • Consider including cesspool emptying costs • Consider increasing Election Reserve <p><u>For information</u></p> <p>A copy of the Committees 2025-26 budget and Earmarked Reserves are attached for reference purposes.</p>	
Recommendation	
<p>The Committee is asked to consider budget proposals for inclusion in the draft 2026-27 Budget for Finance & General Purposes and Earmarked Reserves.</p>	

26 Office Equipment	Budget	Budget Notes
Office Equipment	£100.00	Laptop bag(s) & Phonecases.
Sub Total	£100.00	

27 Utilities & Services	Budget	Budget Notes
External Audit	£1,780.00	End of Year with PKF Little John
Internal Audit	£920.00	24-25 End of Year with VS Waples and 25-26 Interim audit.
Electricity at Longdale	£1,900.00	British Gas.
Electricity at KGV	£4,400.00	British Gas.
Rates for KGV	£1,350.00	Business rates for non-domestic properties to Broadland District Council.
Water and sewerage charges for Longdale and KGV	£760.00	Wave Utilities.
Telephone and Broadband at KGV	£620.00	Comm-Tech
Mobile Phone & Tablet Contracts	£190.00	SIM Only data for Clerk, Deputy Clerk and Maintenance Operative.
Waste Collection	£2,500.00	Norwich waste Disposal at KGV, Longdale and Bob Carter Centre.
Sub Total	£14,420.00	

28 Handyman Equipment & Consumables	Budget	Budget Notes
Handyman expenses	£630.00	New and replacement handyman equipment & consumables.
Sub Total	£630.00	

201 Stationery & Software	Budget	Budget Notes
Stationery & Postage	£200.00	Paper reems, envelopes, postage etc.
Norfolk Copiers	£360.00	Printer Service Charge, ink, maintenance call out.

Scribe	£820.00	Accounting Software license
Anglian Internet	£1,720.00	Office 365 subscription and support package
Adobe	£420.00	Adobe annual subscription for agenda & paper administration.
Sub Total	£3,520.00	

204 Subscriptions	Budget	Budget Notes
Norfolk ALC	£940.00	Annual subscription fee & Payroll Services
Norfolk Parish Training & Support	£575.00	Annual subscription fee
Information Commissioner's Office	£35.00	Annual Data Protection fee
Norfolk Playing Field Association	£30.00	Annual membership fee.
Sub Total	£1,580.00	

205 Insurance	Budget	Budget Notes
Annual Premium	£4,230.00	3 year plan with Clear Councils (Previously BHIB).
Sub Total	£4,230.00	

208 Community Events	Budget	Budget Notes
Community Events	£4,000.00	Christmas light switch on and scope for additional event(s) as needed.
Sub Total	£4,000.00	

211 S137	Budget	Budget Notes
		S137 is recorded in Scribe against specific entries. Recommend to close budget line.

212 Grants	Budget	Budget Notes
Grant Application	£3,000.00	Funds available for grant application.
Remembrance Wreath	£50.00	Donation to the Royal British Legion.
Sub Total	£3,050.00	

213 Chairman's Allowance	Budget	Budget Notes
		Budget line removed in 2023-24.
215 Bank Charges	Budget	Budget Notes
Unity Trust Bank	£140.00	Account Fees and additional Service Charges.
Lloyds Bank	£108.00	Credit card charges
Sub Total	£248.00	
216 Member Training	Budget	Budget Notes
Training Sessions & events	£550.00	Induction for new councillors and ongoing training etc.
Sub Total	£550.00	
282 Community Newsletter	Budget	Budget Notes
Just Drayton & Taverham	£1,290.00	6 full page adverts for the year.
Sub Total	£1,290.00	
284 Website	Budget	Budget Notes
Web development & support	£220.00	Annual website support service provided by preferred supplier Steve Jackman.
Sub Total	£220.00	
8522 Streetlight Energy	Budget	Budget Notes
Electricity Charges	£6,500.00	Npower
Sub Total	£6,500.00	
8523 Streetlight Maintenance	Budget	Budget Notes

Streetlight maintenance	£450.00	TT Jones Electrical for annual clean and inspection and LED lantern maintenance and repairs.
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Structural & Electrical testing	£360.00	5 yearly structural and electrical inspection and testing completed annually at approximately 20% of all streetlights.
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Sub Total	£810.00	
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8524 Contingency	Budget	Budget Notes
		Budget line removed in 2023-24.

81 3G Surface Replacement (OSP)	Budget	Budget Notes
3G Surface Replacement.	£40,000.00	Earmarked reserve for 3G surface replacement. 3g pitch installed in August 2012 and recommendation from Norfolk FA in 2023 that the pitch is due for replacement. Recommendation from OSP during 2023 budget meeting to complete 3g surface replacement in 25-26. This was also allocated the highest priority for Longdale at the July 24 meeting.
Sub Total	£40,000.00	
Current Balance	£32,000.00	
Transfers	£8,000.00	
Remaining Balance	£0.00	
84 KGV Enhancements (OSP)	Budget	Budget Notes
KGV Enhancements.	£0.00	Earmarked reserve for KGV enhancement project including; car park, access posts, outdoor lighting, pavilion enhancements. No plans for expenditure in 2025-26.
Bike Racks	£2,000.00	Bike racks for outside KGV Play area.
Sub Total	£2,000.00	
Current Balance	£29,104.00	
Transfers	£0.00	
Remaining Balance	£27,104.00	
605 Floodlight Replacement (OSP)	Budget	Budget Notes
Floodlight Replacement.	£0.00	Earmarked reserve for floodlight replacement. Longdale LED installed 2016-17 on 3g surface and 2013-14 outside 3g pitch. Estimated lifespan of LED lighting is 50,000hrs. No plans for expenditure in 2025-26.
Sub Total	£0.00	
Current Balance	£5,500.00	
Transfers	£0.00	
Remaining Balance	£5,500.00	
607 Play Area Enhancements (OSP)	Budget	Budget Notes

Replacement costs.	£0.00	Earmarked reserve for replacement play equipment, surfacing and fencing. FCMP installed 2019. Longdale intalled approximately 2008. KGV all equipment, surfacing and fencing installed 2023 @ £182633.66. Estimated lifespan ranges from 10 - 20 years. No plans for expenditure in 2025-26.
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Play area enhancements	£5,000.00	New signage for all locations.
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Sub Total	£5,000.00
Current Balance	£72,687.20
Transfers	£10,000.00
Remaining Balance	£77,687.20

611 Election Reserve (FGP)

Budget

Budget Notes

Election reserve.	£0.00	Reserve to cover associated costs of a contested election. Next election due 2027. No plans for expenditure in 2025-26
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Sub Total	£0.00
Current Balance	£2,500.00
Transfers	£0.00
Remaining Balance	£2,500.00

613 Longdale Enhancements (OSP)

Budget

Budget Notes

Replacement bollards.	£0.00	Request for replacement recylced plastic bollards received from Parish Ranger. Agreed to consider following agreed plans for Car Park.
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Play Goals	£2,500.00	Play goals for Longdale field.
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Car Park Refurbishment	£1,000.00	Budget reflects estimated consultation fees for Car Park refurbishment.
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Soil Bin	£250.00	Bin for soil for use by football teams to fill pot holes before matches.
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Sub Total	£3,750.00
Current Balance	£29,950.00
Transfers	£0.00
Remaining Balance	£26,200.00

8532 Tree Works (E&H)

Budget

Budget Notes

New trees. £7,000.00 8 replacement trees.

Tree works	£6,600.00	Works for priority 3 trees identified in 2024 survey scheduled for works in 2025-26.
Sub Total	£13,600.00	
Current Balance	£13,244.00	
Transfers	£8,500.00	
Remaining Balance	£8,144.00	

8530 Streetlighting (FGP)	Budget	Budget Notes
Replacement Costs	£0.00	Earmarked reserve for replacement columns. No plans for expenditure in 2025-26
Sub Total	£0.00	
Current Balance	£96,547.99	
Transfers	£9,000.00	
Remaining Balance	£105,547.99	

8533 Cyclical Payments	Budget	Budget Notes
Electrical Safety Reports (OSP)	£0.00	5 yearly inspection for electrical testing at KGV, Longdale and Bowls Club including floodlights. No plans for expenditure in 2025-26.
Wix website provision (FGP)	£0.00	3 yearly website provision with Wix due June 2026.
Domain registration (FGP)	£150.00	.gov domain registration. FGP agreed to pay upfront for 5 years. Next payment due April 2025.
Longdale Fence (OSP)	£0.00	4 yearly maintenance of water based fence stain (not paint) as recommended by installer. No plans for expenditure in 2025-26.
Tree Survey (E&H)	£0.00	2 yearly tree surveys. No plans for expenditure in 2025-26.
Sub Total	£150.00	
Current Balance	£784.50	
Transfers	£2,309.80	
Remaining Balance	£2,944.30	

8534 Projects	Budget	Budget Notes
Neighbourhood Plan (FGP)	£10,000.00	Appointment of NH Plan consultant & supporting costs for renewal of neighbourhood plan.

Parish Partnership Scheme (EH) £0.00 Council agreed not to participate in 25-26 Parish Partnership Scheme.

Sub Total	£10,000.00
Current Balance	£12,000.00
Transfers	£0.00
Remaining Balance	£2,000.00

8535 Pitch Improvements (OSP)	Budget	Budget Notes
Pitch Improvements	£0.00	No plans for expenditure in 2025-26.
Sub Total	£0.00	
Current Balance	£5,000.00	
Transfers	£5,000.00	
Remaining Balance	£10,000.00	

8537 Street Scene Furniture & Footpaths (E&H)	Budget	Budget Notes
New/replacement grit bins	£250.00	Replacement Grit bin for Carter Road
New/replacement benches	£2,100.00	Replacement bench at Drayton Triangle & replacement bench for Green Lanes
New/replacement lecterns	£1,000.00	Replacement lectern for FP2 to Green Lanes.
Sub Total	£3,350.00	
Current Balance	£0.00	
Transfers	£3,850.00	
Remaining Balance	£500.00	

Paper	FGP12: Review of Effectiveness of Internal Audit
Meeting	Finance & General Purposes Committee
Date	31 st July 2025
Author	Parish Clerk & RFO
Summary	
<p><u>Background</u></p> <p>Section 4 of the Practitioners Guide sets out the best practice guidance for Internal Audit and states that Councils should carry out an annual review of the effectiveness of the overall internal audit arrangements.</p> <p>Per the Council’s adopted statement of Internal Controls, the review of effectiveness is undertaken by the Finance & General Purposes Committee and the attached report aims to confirm that audit arrangements align with best practice set out in the Practitioners Guide. Specifically in relation to arrangements for:</p> <ul style="list-style-type: none"> • Selecting and appointing an internal audit provider • Engagement • Planning and Oversight • Internal Audit Checklist • Reporting on Internal Audit <p>In preparation for internal audit arrangements for 2025-26 financial year, the proposed audit plan from internal Auditor V. Waples is attached for consideration.</p> <p><u>Recommendation</u></p> <p>The Committee is asked to review the effectiveness of the internal audit arrangements and confirm the proposed audit plan for 2025-26 from V. Waples.</p> <p>Having reviewed the effectiveness of the internal audit arrangements and the proposed audit plan for 2025-26 supplied, the Committee is asked to consider the re-appointment of V. Waples for approval by Council.</p> <p><u>To note</u></p> <p>There is no requirement to rotate auditors but the independence of the appointed person should be reviewed every year with regard to personal, financial and professional independence. Any recommendation to rotate the appointed person shall be approved by Council.</p>	
Recommendation	
<p>The Committee is asked to:</p> <ul style="list-style-type: none"> • Review the effectiveness of the internal audit arrangements • Confirm the proposed audit plan for 2025-26 • Recommend the re-appointment of V. Waples for approval by Council 	

Best Practice	Evidence of Achievement
Selecting and Appointing an Internal Audit Provider: Independence	
There is no requirement to rotate auditors but the independence of the appointed person should be reviewed every year with regard to personal, financial and professional independence.	Internal Auditor does not have any involvement in, or responsibility for, the financial decision making, management or control of the authority, or for the authority's financial controls and procedures.
	Internal Auditor is not a current or recent authority member for Drayton Parish Council and has taken no decisions in the year to be audited.
	Internal Auditor has no personal connection to a member or officer of the Council.
	There are no actual or perceived conflicts of interest declared in the letter of engagement.
Selecting and Appointing an Internal Audit Provider: Competence	
There is no requirement for a person providing the internal audit role to be professional qualified, however essential competencies to be sought from any internal audit service should align with those outlined in the Practitioners Guide.	Internal Auditor is a Parish Clerk for a similar sized Parish and is familiar with governance processes and accounting regulations for parish councils.
	Experienced auditor with Suffolk Association of Local Councils (SALC) as both an auditor and trainer.
	Evidence as to competence includes a written recommendation from previous Internal Auditor.
Engagement	
Every authority should ensure that they have a letter of engagement.	Internal Auditor first appointed by Council to undertake internal audit for the financial year 2024-25. Letter of engagement received and signed in 2024.
Planning and Oversight	
As part of the review the internal auditor should produce a report to the authority highlighting areas for improvement or development.	Interim and Internal audit dates planned in advance for October and May and written report received in a timely manner.
An action plan should be produced setting out the areas of improvement required and any proposed remedial actions.	Action plan produced and received quarterly by Finance & General Purposes Committee.
Internal Audit Checklist	

Best Practice	Evidence of Achievement
<p>As part of the review the internal auditor undertakes the basic requirements for conduct of an effective internal audit review of an authority's financial and governance records and controls facilitating the completion of the Internal Audit Report in an authority's Annual Governance and Accountability Return (AGAR).</p>	<p>Letter of engagement outlines the scope of internal audit in line with basic requirements set out in the Practitioners Guide.</p> <p>The scope of work is deemed to be proportionate to the size and complexity of financial arrangements for the Council.</p>
	<p>Necessary documents and records made available for the purpose of the audit.</p>
Reporting on Internal Audit	
<p>Completing the annual internal audit report on the Annual Governance and Accountability Return.</p>	<p>Complete 20th May 2025.</p>
<p>Additional narrative report to the authority is expected.</p>	<p>Complete and received for both interim and year-end audit.</p> <p>Recommendations for corrective actions from Finance & General Purposes Committee approved by Council in 2025.</p>

DRAYTON PARISH COUNCIL INTERNAL AUDIT QUOTATION

Drayton Parish Council
King George V Playing Field
Drayton High Road
Drayton
NR8 6AW

Attention: Amy Pinkham, Parish Clerk

23rd July 2025

Dear Amy,

Re: Drayton Parish Council – Quotation for Internal Audit Services – 2025-2026

Please find below my commentary and fee for Internal Audit Services for the Parish Council. Please refer to the more detailed audit plan for the areas that will be reviewed during the internal audit review.

The internal audit services offered will be predominantly a systems-based approach to audit and will focus on ensuring that the controls operated by the council safeguard it from increased risk exposure.

Internal Audit work will be carried out on the adequacy of systems of internal control in accordance with the scope previously approved by the council with particular emphasis upon the following:

- Review and assess the soundness, adequacy, effectiveness and reliability of financial and performance management systems;
- Review and assess the efficiency and effectiveness of internal control arrangements and working practices and make recommendations to improve these where appropriate;
- Review and assess the adequacy of procedures to ensure the Council's assets and interests are adequately protected and risks are identified and effectively managed;
- Check for compliance with legislation and the council's integrity and ethical standards, policies and procedures;
- Review and test the books, accounts, transactions and vouchers on a sample basis in order to arrive at an opinion on the systems in place;
- Complete the Annual Internal Audit Report within the Annual Governance and Accountability Return (AGAR) in respect of the financial year under review .

There will be a minimum of two audit exercises in the financial year, with the first being at some point in the mid-year and the second as soon as possible after year end.

A written report will be submitted to the Parish Council with one copy each of the report being sent to the Parish Clerk and the Chair after each internal audit visit and will summarise:

- The work undertaken
- The results of any significant findings
- Agreed actions to be undertaken to immediately correct the findings
- Recommendations for the Council to consider via an audit plan.

DRAYTON PARISH COUNCIL INTERNAL AUDIT QUOTATION

The standards to be applied to all internal audit work will be those stipulated by the JPAG Practitioner’s Guide ‘The Governance and Accountability of Smaller Authorities in England’ and will be under the specific direction and management of the Council (or as may be delegated to the Clerk).

It is anticipated that the Internal Audit testing of internal controls will be sufficient for the proper completion of the Annual Internal Audit Report (AIAR), which should provide an adequate level of assurance for the Council to complete the Annual Governance Statement within the AGAR. Should I be unable to complete any of the boxes within the AIAR, an explanation will be provided with the opportunity to discuss a remedial action plan to address the issues arising.

Fee for the provision of audit services as outlined above:

<p>Mid-year visit to the Council’s premises to carry out a review of the general systems of the Council covering: Bookkeeping Payment controls Payroll controls Bank reconciliation Matters arising from previous audit reports Matters arising at the direction of those responsible for internal audit procurement</p>	<p>Fee for the interim visit to be £395.00 plus mileage at the HMRC standard rate of £0.45 per mile.</p>
<p>Year-end visit to the Council’s premises to carry out a review of the year-end procedures covering: Proper Bookkeeping Standing Orders & Financial Regulations Risk Management Arrangements Budgetary Controls Income Controls Petty Cash Procedures Payroll Controls Asset Controls Bank Reconciliation Year-End Procedures Improvements Compliance with Transparency Code Compliance with Website Regulations Digital and Data Compliance</p>	<p>Fee for the year-end visit to be £415.00 plus mileage at the HMRC standard rate of £0.45 per mile.</p>

In the anticipation that this quotation proves of interest,

Kind regards

Victoria

Victoria S Waples, CiLCA, BA(Hons), PSLCC
 37 Queenscliffe Road
 Ipswich IP2 9AS
 Email: victoria1363@icloud.com

SUBJECT	REVIEW PERIOD
<p>PROPER BOOK-KEEPING:</p> <ul style="list-style-type: none"> • CASH BOOK MAINTAINED AND UP TO DATE • RECONCILED MONTHLY 	<p><i>SIX MONTHLY CHECK</i></p>
<p>PAYMENT CONTROLS:</p> <ul style="list-style-type: none"> • OLP AUTHORISED • CASH BOOK ENTRY • BANK STATEMENT ENTRY • SUPPORTING INVOICES • MINUTED APPROVAL • VAT IDENTIFIED REPORTED AND RECLAIMED • GENERAL POWER OF COMPETENCE • LOAN PAYMENTS AND INTEREST AGREE WITH SCHEDULE. • ESTIMATES, QUOTES AND TENDERS • TREATMENT OF AMOUNTS REFUNDED/REIMBURSED • CREDIT CARD PAYMENTS 	<p><i>SIX MONTHLY TESTING ON 18 RANDOMLY SELECTED PAYMENTS INCLUDING ALL SINGLE PAYMENTS OVER £2,500.</i></p> <p><i>SIX MONTHLY CHECK ON ALL NEW CONTRACTS AWARDING DURING THE PERIOD AND PROCEDURES ADOPTED FOR THE AWARDING OF THESE CONTRACTS</i></p>
<p>STANDING ORDERS AND FINANCIAL REGULATIONS:</p> <ul style="list-style-type: none"> • CHECK COMPLIANCE WITH CURRENT LEGISLATION • CHECK ANNUALLY REVIEWED • APPOINTMENT OF RESPONSIBLE FINANCIAL OFFICER 	<p><i>ANNUAL CHECK FOR COMPLIANCE, ADHERENCE AND REVIEW</i></p>
<p>RISK MANAGEMENT:</p> <ul style="list-style-type: none"> • RISK ASSESSMENT REVIEWED AND MINUTED • FINANCIAL, CEMETERY, ALLOTMENTS, BUILDING/ASSETS • INSURANCE POLICY REVIEWED, COVER APPROPRIATE AND ADEQUATE • FIDELITY GUARANTEE INSURANCE COVER ADEQUATE • INTERNAL CONTROLS DOCUMENTED AND REGULARLY REVIEWED 	<p><i>ANNUALLY INCLUDING REVIEW OF ANY SIGNIFICANT EVENTS AND THEIR IMPACT</i></p>

SUBJECT	REVIEW PERIOD
<p>BUDGETARY CONTROLS:</p> <ul style="list-style-type: none"> • ANNUAL BUDGET PRODUCED TO SUPPORT PRECEPT • DISCUSSED, APPROVED, AND ADOPTED BY COUNCIL • PRECEPT DEMAND MINUTED • REGULAR REPORTING OF EXPENDITURE AND VARIANCES • MONITORING RESERVES – GENERAL AND EARMARKED • APPROVAL OF RESERVE POLICY • MONITORING OF MOVEMENT BETWEEN RESERVES • MONITORING OF INVESTMENTS • APPROVAL OF NEW INVESTMENTS 	<p><i>SIX MONTHLY CHECK INCLUDING UNDERSTANDING/REVIEW OF SIGNIFICANT EVENTS AND THEIR IMPACT</i></p>
<p>INCOME CONTROLS:</p> <ul style="list-style-type: none"> • PROMPTLY RECEIVED AND BANKED • INVOICES ISSUED AND CHASED FOR SETTLEMENT • FEES STRUCTURE IN PLACE WITH REGULAR REVIEWS • CIL REPORTING IN ACCORDANCE WITH THE REGULATIONS 	<p><i>SIX MONTHLY TESTING ON 18 RANDOMLY SELECTED RECEIPTS.</i></p>
<p>PETTY CASH: None held</p>	
<p>PAYROLL CONTROLS:</p> <ul style="list-style-type: none"> • MANAGEMENT OF PAYROLL • PAYE/NIC CORRECTLY DEDUCTED • PENSION PAYMENTS CORRECTLY DEDUCTED • NEW RULES FOR LGPS 2014 IMPLEMENTED • OVERTIME PAID CORRECTLY • CHANGES TO CONTRACTS AGREED BY COUNCIL • EXPENSES APPROVED AND PAID IN LINE WITH RECOMMENDATIONS • RECORDS RELATING TO CONTRACTS OF EMPLOYMENT 	<p><i>SIX MONTHLY TESTING ON 6 SALARY PAYMENT, 6 PAYMENT TO HMRC AND 6 PAYMENT TO PENSION SCHEME.</i></p>

SUBJECT	REVIEW PERIOD
<p>ASSET CONTROL:</p> <ul style="list-style-type: none"> • EXAMINATION OF ASSET REGISTER • ANNUALLY REVIEWED • RECORDING OF ASSET VALUATIONS • REVIEW OF INSURANCE COVER AND ADEQUACY 	<p><i>SIX MONTHLY TESTS OF 24 ASSETS AGAINST INSURANCE VALUATIONS.</i></p>
<p>BANK RECONCILIATION:</p> <ul style="list-style-type: none"> • COMPLETED MONTHLY • ANY UNEXPLAINED BALANCING • REGULAR REPORTING AND MINUTING OF BANK BALANCES • AGREE WITH BANK STATEMENTS • CORRECT IDENTIFICATION OF UNPRESENTED CHEQUES/RECEIPTS • INVESTMENTS RECORDS UPDATED • INVESTMENT STRATEGY IN ACCORDANCE WITH GUIDELINES 	<p><i>SIX MONTHLY CHECK</i></p>
<p>INTERNAL AUDIT:</p> <ul style="list-style-type: none"> • REPORTING OF PREVIOUS INTERNAL AUDIT REPORTS • REVIEW OF INTERNAL AUDIT IN ACCORDANCE WITH PROPER PRACTICES • APPOINTMENT OF INTERNAL AUDITOR MINUTED • REVIEW OF INDEPENDENCE OF THE INTERNAL AUDITOR FROM THE COUNCIL'S FINANCIAL DECISION-MAKING PROCESSES 	<p><i>SIX MONTHLY CHECK</i></p>
<p>EXTERNAL AUDIT:</p> <ul style="list-style-type: none"> • REPORTING OF EXTERNAL AUDIT INCLUDING COMPLETION LETTER • REVIEW OF EXTERNAL AUDIT • PUBLICATION OF COMPELETION OF EXTERNAL AUDIT AND REPORTS 	<p><i>SIX MONTHLY CHECK</i></p>

<p>YEAR-END PROCEDURES:</p> <ul style="list-style-type: none"> • CORRECT ACCOUNTING BASIS • INTERROGATION OF THE ACCOUNTING PACKAGE FOR YEAR-END ACCOUNTS • BANK STATEMENTS AND CASH BOOK AGREE • DEBTORS AND CREDITORS PROPERLY RECORDED • TREATMENT OF CREDIT CARD BALANCES • RELEVANT SECTIONS OF THE ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN APPROVED / SIGNED • ANY SIGNIFICANT VARIANCES FROM PREVIOUS YEAR +/-15% + £200 • PUBLISHED IN ACCORDANCE WITH LEGISLATION INCLUDING THE PUBLICATION OF THE NARRATIVE INTERNAL AUDIT REPORT 	<p><i>ANNUALLY</i></p>
<p>TRANSPARENCY CODE:</p> <ul style="list-style-type: none"> • ITEMS PUBLISHED IN ACCORDANCE WITH RELEVANT CODES 	<p><i>ANNUALLY</i></p>
<p>GENERAL DATA PROTECTION REGULATIONS</p> <ul style="list-style-type: none"> • ICO REGISTRATION • COMPLIANCE WITH THE GENERAL DATA PTOTECTION REGUALTIONS (GDPR) 2016 • COMPLIANCE WITH THE DATA PROTECTION ACT (DPA) 2018 • PRIVACY NOTICES 	<p><i>ANNUALLY</i></p>
<p>DIGITAL AND DATA COMPLIANCE</p> <ul style="list-style-type: none"> • EMAIL MANAGEMENT • WEBSITE ACCESSIBILITY REGULATIONS 2018 • USE OF SECURE E-MAIL SYSTEMS AND GOV.UK ADDRESSES • COMPLIANCE WITH FREEDOM OF INFORMAITON ACT 2000 • COMPLIANCE WITH TRANSPARENCY CODE 2015 • ADOPTION OF AN IT POLICY (USE OF THE AUTHORITY OWNED AND PERSONAL EQUIPMENT) • ADOPTION OF A PUBLICATION SCHEME • PUBLICATION OF COOKIE NOTICES ON WEBSITE 	<p><i>ANNUALLY</i></p>

<p>MISCELLANEOUS:</p> <ul style="list-style-type: none"> • MINUTES PRODUCED IN ACCORDANCE WITH LEGISLATION • ANNUAL MEETING OF THE TOWN COUNCIL HELD IN ACCORDANCE WITH LEGISLATION • ELECTION OF CHAIR (MAYOR) OF THE COUNCIL • COMPLIANCE WITH LOCALISM ACT 2011 • REVIEW OF COUNCIL POLICIES • ADOPTION OF NEW POLICIES • COMPLIANCE WITH THE OPENNESS OF LOCAL GOVERNMENT BODIES REGULATIONS 2014 	<p><i>ANNUALLY</i></p>
<p>WORK TO BE CARRIED OUT:</p> <ul style="list-style-type: none"> • MRS VICTORIA WAPLES 	<p><i>FREQUENCY: AS DETAILED ABOVE</i></p> <ul style="list-style-type: none"> • <i>SIX-MONTHLY – INTERIM AUDIT</i> • <i>ANNUAL – FULL AUDIT ON ALL ITEMS</i>

Paper	FGP13: IT Policy
Meeting	Finance & General Purposes Committee
Date	31 st July 2025
Author	Parish Clerk & RFO
Summary	
<p><u>Background</u></p> <p>The 2025 edition of the Practitioners Guide contains a new Assertion 10 covering digital and data compliance. In addition to requirements related to email management and website accessibility, there is a new requirement for smaller authorities (excluding parish meetings) to have an IT Policy.</p> <p>To assist authorities with meeting this new requirement, the Government Digital Service has provided the attached template IT policy.</p> <p><u>Supporting Documents</u></p> <p>In order to personalise the template for the specific use of the Council, a supporting document has been included summarising current arrangements and/or supporting policies in place.</p> <p><u>To note</u></p> <p>IT Provision is outsourced to Anglian Internet. Under section 5 of the attached policy, arrangements for backups are currently being explored including:</p> <ul style="list-style-type: none"> • Method: cloud backups (storing data on remote servers) or on-premise backup (using external hard drives) or a combination of both. • Frequency: Daily, weekly or as needed <p><u>For Information</u></p> <p>Data backup is the process of creating and storing copies of digital data to protect it from loss or damage to ensure business continuity and disaster recovery. Backups allow you to restore your data to a previous state in case of hardware failure, accidental deletion, malicious attacks, or other unforeseen events.</p>	
Recommendation	
The Committee is asked to consider the draft IT Policy for recommendation for approval by Council.	

[insert name] Drayton Parish Council IT Policy

1. Introduction

[insert name] Drayton parish council recognises the importance of effective and secure information technology (IT) and email usage in supporting its business, operations, and communications.

This policy outlines the guidelines and responsibilities for the appropriate use of IT resources and email by council members, employees, volunteers, and contractors.

2. Scope

This policy applies to all individuals who use [insert name] Drayton parish council's IT resources, including computers, networks, software, devices, data, and email accounts.

3. Acceptable use of IT resources and email

[insert name] Drayton parish council IT resources and email accounts are to be used for official council-related activities and tasks. Limited personal use is permitted, provided it does not interfere with work responsibilities or violate any part of this policy. All users must adhere to ethical standards, respect copyright and intellectual property rights, and avoid accessing inappropriate or offensive content.

4. Device and software usage

Where possible, authorised devices, software, and applications will be provided by [insert name] Drayton parish council for work-related tasks.

Unauthorised installation of software on authorised devices, including personal software, is strictly prohibited due to security concerns.

5. Data management and security

All sensitive and confidential [insert name] Drayton parish council data should be stored and transmitted securely using approved methods. Regular data backups should be performed to prevent data loss, and secure data destruction methods should be used when necessary.

6. Network and internet usage

[insert name] Drayton parish council's network and internet connections should be used responsibly and efficiently for official purposes. Downloading and sharing copyrighted material without proper authorisation is prohibited.

7. Email communication

Email accounts provided by [insert name] Drayton parish council are for official communication only. Emails should be professional and respectful in tone. Confidential or sensitive information must not be sent via email unless it is encrypted.

Be cautious with attachments and links to avoid phishing and malware. Verify the source before opening any attachments or clicking on links.

8. Password and account security

[insert name] Drayton parish council users are responsible for maintaining the security of their accounts and passwords. Passwords should be strong and not shared with others. Regular password changes are encouraged to enhance security.

9. Mobile devices and remote Work

Mobile devices provided by [insert name] Drayton parish council should be secured with passcodes and/or biometric authentication. When working remotely, users should follow the same security practices as if they were in the office.

10. Email monitoring

[insert name] Drayton parish council reserves the right to monitor email communications to ensure compliance with this policy and relevant laws. Monitoring will be conducted in accordance with the Data Protection Act and GDPR.

11. Retention and archiving

Emails should be retained and archived in accordance with legal and regulatory requirements. Regularly review and delete unnecessary emails to maintain an organised inbox.

12. Reporting security incidents

All suspected security breaches or incidents should be reported immediately to the designated IT point of contact for investigation and resolution. Report any email-related security incidents or breaches to the IT administrator immediately.

13 Training and awareness

[insert name] Drayton parish council will provide regular training and resources to educate users about IT security best practices, privacy concerns, and technology updates. All employees and councillors will receive regular training on email security and best practices.

14. Compliance and consequences

Breach of this IT and Email Policy may result in the suspension of IT privileges and further consequences as deemed appropriate.

15. Policy review

This policy will be reviewed annually to ensure its relevance and effectiveness. Updates may be made to address emerging technology trends and security measures.

16. Contacts

For IT-related enquiries or assistance, users can contact [insert name] the Parish Clerk.

All staff and councillors are responsible for the safety and security of [insert name] Drayton parish council's IT and email systems. By adhering to this IT and Email Policy, [insert name] Drayton parish council aims to create a secure and efficient IT environment that supports its mission and goals.

Date: _____

Signature: _____

Role: _____

Policy Reference	Supporting Guidance
Acceptable use of IT resources and email	For full details on acceptable use please see HR Policy.
Device and software usage	<p>Where Officers of the Council are provided with authorised devices, all relevant software and applications will be pre-installed.</p> <p>Installation of any further software and/or applications must be authorised by the Parish Clerk.</p>
Data management and security	<p>Data is stored and transmitted securely through Microsoft 365 subscription only. Arrangements for regular data backups are to be confirmed.</p> <p>For full details on secure data destruction methods please see Document Retention Policy.</p>
Network and internet usage	For full details on acceptable use please see HR Policy.
Email communication	For full details on acceptable use please see HR Policy.
Password and account security	<p>Account management is outsourced to Anglian Internet including account access and password reset.</p> <p>The Parish Clerk is the nominated authorised person for Anglian Internet.</p>
Mobile device and remote work	For full details on acceptable use please see HR Policy.
Email monitoring	For full details on acceptable use please see HR Policy.
Retention and archiving	For full details please see Record Retention Policy.
Reporting security incidents	Designated IT point of contact is the Parish Clerk.
Training and awareness	Scheduled through the relevant Committee with responsibility for staff and Council Member training.
Compliance and consequences	For full details on acceptable use please see HR Policy.

Paper	FGP14: Standing Orders update
Meeting	Finance & General Purposes Committee
Date	31 st July 2025
Author	Parish Clerk & RFO
Summary	
<p><u>Background</u></p> <p>On 31st March 2025, NALC issued updated Model Standing Orders to comply with new procurement legislation and ensure consistency with the updated Model Financial Regulations.</p> <p>The language in the document has also been updated by NALC to be gender neutral, aligning with NALC policy and the Civility and Respect Project.</p> <p>Drayton Parish Council's Standing Orders have been tracked changed to highlight these updates and no further amendments have been proposed.</p> <p><u>To note</u></p> <p>Tracked changes to bold type contain legal and statutory requirements and it is recommended that the Council adopt them without changing them or their meaning.</p>	
Recommendation	
<p>The Committee is asked to consider tracked changes as presented for recommendation for approval by Council.</p>	



STANDING ORDERS

Drayton Parish Council

Version 1.~~2~~4

Approval Date:	6 th April 2023	Approval Route:	Council
Next Review Date:	May 2027	Document Holder:	Finance & General Purposes Committee

Document Change History

This is version 1.24 of the Standing Orders and it is the responsibility of the Parish Clerk to ensure that new versions are communicated to Council and made available per the adopted Publication Scheme.

It is the responsibility of the reader to familiarise themselves with this version of the document.

This document is subject to revision and is maintained electronically. Electronic copies are version controlled and printed copies are not subject to this control.

Summary of Changes

<u>Version 1.2 July 2025</u>	
<u>Ref.</u>	<u>Change</u>
<u>14</u>	<u>NALC update: Model Standing Order 14 updated to better reflect Code of Conduct requirements. 14a-c have been removed.</u>
<u>18</u>	<u>NALC update: Model Standing Order 18 updated to comply with new Procurement Legislation and ensure consistency with NALC's Model Financial Regulations.</u>
<u>All</u>	<u>NALC update: The language in the document has been updated to be gender-neutral, aligning with NALC policy and the Civility and Respect Project.</u>
Version 1.1 May 2024	
Ref.	Change
Cover page	Internal update resulting in change to review period to link to Council Term of Office. Approved as part of internal control document at April 2024 meeting of Council.
Cover page	Internal update resulting from Committee name change to Finance & General Purposes Committee as Policy Holder.
18a.v) 18c)	Statutory update regarding minimum threshold to require the use of the Contracts Finder website increased from £25,000 to £30,000.
18.b	Internal update resulting in change to review period of Financial Regulations to link to Council Term of Office. Approved as part of internal control document at April 2024 meeting of Council.

MODEL STANDING ORDERS ~~2025 UPDATE~~2018 (ENGLAND)

~~UPDATED APRIL 2022~~

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INTRODUCTION

~~This is version two of Model Standing Orders 2018 (England) updated on April 2022. Update to Model Standing Order 18 only.~~

This is an update to Model Standing Orders 14 and 18.

HOW TO USE MODEL STANDING ORDERS

Standing orders are the written rules of a local council. Standing orders are essential to regulate the proceedings of a meeting. A council may also use standing orders to confirm or refer to various internal organisational and administrative arrangements. The standing orders of a council are not the same as the policies of a council but standing orders may refer to them.

Local councils operate within a wide statutory framework. NALC model standing orders incorporate and reference many statutory requirements to which councils are subject. It is not possible for the model standing orders to contain or reference all the statutory or legal requirements which apply to local councils. For example, it is not practical for model standing orders to document all obligations under data protection legislation. The statutory requirements to which a council is subject apply whether or not they are incorporated in a council's standing orders.

The model standing orders do not include model financial regulations. Financial regulations are standing orders to regulate and control the financial affairs and accounting procedures of a local council. The financial regulations, as opposed to the standing orders of a council, include most of the requirements relevant to the council's Responsible Financial Officer. Model financial regulations are available to councils in membership of NALC.

DRAFTING NOTES

Model standing orders that are in bold type contain legal and statutory requirements. It is recommended that councils adopt them without changing them or their meaning. Model standing orders not in bold are designed to help councils operate effectively but they do not contain statutory requirements so they may be adopted as drafted or amended to suit a council's needs. It is NALC's view that all model standing orders will generally be suitable for councils.

For convenience, the word "councillor" is used in model standing orders and, unless the context suggests otherwise, includes a non-councillor with or without voting rights. Model standing orders use gender-neutral language (e.g. "Chair").

A model standing order that includes brackets like this '()' requires information to be inserted by a council. A model standing order that includes brackets like this '[]' and the term 'OR' provides alternative options for a council to choose from when determining standing orders.

1. RULES OF DEBATE AT MEETINGS

- a Motions on the agenda shall be considered in the order that they appear unless the order is changed at the discretion of the chairmanchair of the meeting.
- b A motion (including an amendment) shall not be progressed unless it has been moved and seconded.
- c A motion on the agenda that is not moved by its proposer may be treated by the chairmanchair of the meeting as withdrawn.
- d If a motion (including an amendment) has been seconded, it may be withdrawn by the proposer only with the consent of the seconder and the meeting.
- e An amendment is a proposal to remove or add words to a motion. It shall not negate the motion.
- f If an amendment to the original motion is carried, the original motion (as amended) becomes the substantive motion upon which further amendment(s) may be moved.
- g An amendment shall not be considered unless early verbal notice of it is given at the meeting and, if requested by the chairmanchair of the meeting, is expressed in writing to the chairmanchair.
- h A councillor may move an amendment to his~~their~~ own motion if agreed by the meeting. If a motion has already been seconded, the amendment shall be with the consent of the seconder and the meeting.
- i If there is more than one amendment to an original or substantive motion, the amendments shall be moved in the order directed by the chairmanchair of the meeting.
- j Subject to standing order 1(k), only one amendment shall be moved and debated at a time, the order of which shall be directed by the chairmanchair of the meeting.
- k One or more amendments may be discussed together if the chairmanchair of the meeting considers this expedient, but each amendment shall be voted upon separately.
- l A councillor may not move more than one amendment to an original or substantive motion.
- m The mover of an amendment has no right of reply at the end of debate on it.
- n 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 on the first amendment or at the very end of debate on the final substantive motion immediately before it is put to the vote.
- o Unless permitted by the chairmanchair 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~~they~~ last spoke;

- iii. to make a point of order;
 - iv. to give a personal explanation; or
 - v. to exercise a right of reply.
- p During the debate on a motion, a councillor may interrupt only on a point of order or a personal explanation and the councillor who was interrupted shall stop speaking. A councillor raising a point of order shall identify the standing order which ~~he~~they considers has been breached or specify the other irregularity in the proceedings of the meeting ~~he~~they is concerned by.
- q A point of order shall be decided by the ~~chairman~~chair of the meeting and ~~his~~their decision shall be final.
- r When a motion is under debate, no other motion shall be moved except:
- i. to amend the motion;
 - ii. to proceed to the next business;
 - iii. to adjourn the debate;
 - iv. to put the motion to a 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 or legal requirements.
- s Before an original or substantive motion is put to the vote, the ~~chairman~~chair of the meeting shall be satisfied that the motion has been sufficiently debated and that the mover of the motion under debate has exercised or waived ~~his~~their right of reply.
- t Excluding motions moved under standing order 1(r), the contributions or speeches by a councillor shall relate only to the motion under discussion and shall not exceed 5 minutes without the consent of the ~~chairman~~chair of the meeting.

2. DISORDERLY CONDUCT AT MEETINGS

- a No person shall obstruct the transaction of business at a meeting or behave offensively or improperly. If this standing order is ignored, the ~~chairman~~chair of the meeting shall request such person(s) to moderate or improve their conduct.
- b If person(s) disregard the request of the ~~chairman~~chair of the meeting to moderate or improve their conduct, any councillor or the ~~chairman~~chair of the meeting may move that the person be no longer heard or be excluded from the meeting. The motion, if seconded, shall be put to the vote without discussion.

- c If a resolution made under standing order 2(b) 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

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

- a **Meetings shall not take place in premises which at the time of the meeting are used for the supply of alcohol, unless no other premises are available free of charge or at a reasonable cost.**
- b **The minimum three clear days for notice of a meeting does not include the day on which notice was issued, the day of the meeting, a Sunday, a day of the Christmas break, a day of the Easter break or of a bank holiday or a day appointed for public thanksgiving or mourning.**
- c **The minimum three clear days' public notice for a meeting does not include the day on which the notice was issued or the day of the meeting unless the meeting is convened at shorter notice.**
- d **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.**
- e Members of the public may make representations, answer questions and give evidence at a meeting which they are entitled to attend in respect of the business on the agenda.
- f The period of time designated for public participation at a meeting in accordance with standing order 3(e) shall not exceed 20 minutes unless directed by the chairman of the meeting.
- g Subject to standing order 3(f), a member of the public shall not speak for more than 5 minutes.
- h In accordance with standing order 3(e), 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.
- i A person shall raise his hand when requesting to speak and if they so choose to do so may stand when speaking.
- j A person who speaks at a meeting shall direct his comments to the chairman of the meeting.
- k 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.

- l Subject to standing order 3(m), a person who attends a meeting is permitted to report on the meeting whilst the meeting is open to the public. To “report” means to film, photograph, make an audio recording of meeting proceedings, use any other means for enabling persons not present to see or hear the meeting as it takes place or later or to report or to provide oral or written commentary about the meeting so that the report or commentary is available as the meeting takes place or later to persons not present.
- m A person present at a meeting may not provide an oral report or oral commentary about a meeting as it takes place without permission.
- n 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.
- o Subject to standing orders which indicate otherwise, anything authorised or required to be done by, to or before the **ChairmanChair** of the Council may in **his**~~their~~ absence be done by, to or before the Vice-**ChairmanChair** of the Council (if there is one).
- p The **ChairmanChair** of the Council, if present, shall preside at a meeting. If the **ChairmanChair** is absent from a meeting, the Vice-**ChairmanChair** of the Council (if there is one) if present, shall preside. If both the **ChairmanChair** and the Vice-**ChairmanChair** are absent from a meeting, a councillor as chosen by the councillors present at the meeting shall preside at the meeting.
- q Subject to a meeting being quorate, all questions at a meeting shall be decided by a majority of the councillors and non-councillors with voting rights present and voting.
- r The **chairmanchair** 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**~~their~~ casting vote whether or not **he**~~they~~ gave an original vote.
*See standing orders 5(h) and (i) for the different rules that apply in the election of the **ChairmanChair** of the Council at the annual meeting of the Council.*
- s Unless standing orders provide otherwise, voting on a question shall be by a show of hands. At the request of a councillor before a vote, the voting on any question shall be recorded so as to show whether each councillor present and voting gave **his**~~their~~ vote for or against that question.

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

- u **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 histheir right to participate and vote on that matter.**
- v **No business may be transacted at a meeting unless at least one-third of the whole number of members of the Council are present and in no case shall the quorum of a meeting be less than three.**
See standing order 4d(vii) for the quorum of a committee or sub-committee meeting.
- w **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.**
- x A meeting shall not exceed a period of 2 hours.

4. COMMITTEES AND SUB-COMMITTEES

- a **Unless the Council determines otherwise, a committee may appoint a sub-committee whose terms of reference and members shall be determined by the committee.**
- b **The members of a committee may include non-councillors unless it is a committee which regulates and controls the finances of the Council.**
- c **Unless the Council determines otherwise, all the members of an advisory committee and a sub-committee of the advisory committee may be non-councillors.**
- d The Council may appoint standing committees or other committees as may be necessary, and:
 - i. shall determine their terms of reference;
 - ii. shall determine the number and time of the ordinary meetings of a

standing committee up until the date of the next annual meeting of the Council;

- iii. shall permit a committee, other than in respect of the ordinary meetings of a committee, to determine the number and time of its meetings;
- iv. shall, subject to standing orders 4(b) and (c), appoint and determine the terms of office of members of such a committee;
- v. shall, after it has appointed the members of a standing committee, appoint the ~~chairman~~chair of the standing committee;
- vi. shall permit a committee other than a standing committee, to appoint its own ~~chairman~~chair at the first meeting of the committee;
- vii. shall determine the place, notice requirements and quorum for a meeting of a committee and a sub-committee which, in both cases, shall be no less than three;
- viii. shall determine if the public may participate at a meeting of a committee;
- ix. 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 for the meetings of a sub-committee;
- x. shall determine if the public may participate at a meeting of a sub-committee that they are permitted to attend; and
- xi. may dissolve a committee or a sub-committee.

5. ORDINARY COUNCIL MEETINGS

- a **In an election year, the annual meeting of the Council shall be held on or within 14 days following the day on which the councillors elected take office.**
- b **In a year which is not an election year, the annual meeting of the Council shall be held on such day in May as the Council decides.**
- c **If no other time is fixed, the annual meeting of the Council shall take place at 6pm.**
- d **In addition to the annual meeting of the Council, at least three other ordinary meetings shall be held in each year on such dates and times as the Council decides.**
- e **The first business conducted at the annual meeting of the Council shall be the election of the ~~Chairman~~Chair and Vice-~~Chairman~~Chair (if there is one) of the Council.**
- f **The ~~Chairman~~Chair of the Council, unless ~~he~~they ~~has~~have resigned or becomes disqualified, shall continue in office and preside at the annual meeting until ~~his~~their successor is elected at the next annual meeting of the Council.**
- g **The Vice-~~Chairman~~Chair of the Council, if there is one, unless ~~he~~they**

resigns or becomes disqualified, shall hold office until immediately after the election of the **ChairmanChair** of the Council at the next annual meeting of the Council.

- h In an election year, if the current **ChairmanChair** of the Council has not been re-elected as a member of the Council, **hethey** shall preside at the annual meeting until a successor **ChairmanChair** of the Council has been elected. The current **ChairmanChair** of the Council shall not have an original vote in respect of the election of the new **ChairmanChair** of the Council but shall give a casting vote in the case of an equality of votes.
- i In an election year, if the current **ChairmanChair** of the Council has been re-elected as a member of the Council, **hethey** shall preside at the annual meeting until a new **ChairmanChair** of the Council has been elected. **HeThey** may exercise an original vote in respect of the election of the new **ChairmanChair** of the Council and shall give a casting vote in the case of an equality of votes.
- j Following the election of the **ChairmanChair** of the Council and Vice-**ChairmanChair** (if there is one) of the Council at the annual meeting, the business shall include:
 - i. In an election year, delivery by the **ChairmanChair** of the Council and councillors of their acceptance of office forms unless the Council resolves for this to be done at a later date. In a year which is not an election year, delivery by the **ChairmanChair** of the Council of **histheir** acceptance of office form unless the Council resolves for this to be done at a later date;
 - ii. Confirmation of the accuracy of the minutes of the last meeting of the Council;
 - iii. Receipt of the minutes of the last meeting of a committee;
 - iv. Consideration of the recommendations made by a committee;
 - v. Review of delegation arrangements to committees, sub-committees, staff and other local authorities;
 - vi. Review of the terms of reference for committees;
 - vii. Appointment of members to existing committees;
 - viii. Appointment of any new committees in accordance with standing order 4;
 - ix. Review of arrangements (including legal agreements) with other local authorities, not-for-profit bodies and businesses.
 - x. Review of representation on or work with external bodies and arrangements for reporting back;
 - xi. 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;
 - xii. Determining the time and place of ordinary meetings of the Council up to and including the next annual meeting of the Council.

EXTRAORDINARY MEETINGS OF THE COUNCIL, COMMITTEES AND SUB-COMMITTEES

- k The **ChairmanChair** of the Council may convene an extraordinary meeting of the Council at any time.
- l If the **ChairmanChair** of the Council does not call an extraordinary meeting of the Council within seven days of having been requested in writing to do so by two councillors, any two councillors may convene an extraordinary meeting of the Council. The public notice giving the time, place and agenda for such a meeting shall be signed by the two councillors.
- m The **chairmanchair** of a committee or a sub-committee may convene an extraordinary meeting of the committee or the sub-committee at any time.
- n If the **chairmanchair** of a committee or a sub-committee does not call an extraordinary meeting within 7 days of having been requested to do so by 2 members of the committee or the sub-committee, any 2 members of the committee or the sub-committee may convene an extraordinary meeting of the committee or a sub-committee.

6. PREVIOUS RESOLUTIONS

- a A resolution shall not be reversed within six months except either by a special motion, which requires written notice by at least 3 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.
- b When a motion moved pursuant to standing order 7(a) has been disposed of, no similar motion may be moved for a further six months.

7. VOTING ON APPOINTMENTS

- a Where more than two persons have been nominated for a position to be filled by the Council and none of those persons has received an absolute majority 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 **chairmanchair** of the meeting.

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

- a A motion shall relate to the responsibilities of the meeting for which it is tabled and, in any event, shall relate to the performance of the Council's statutory functions, powers and obligations or an issue which specifically affects the Council's area or its residents.
- b No motion may be moved at a meeting unless it is on the agenda and the mover has given written notice of its wording to the Proper Officer at least 10 clear days before the meeting. Clear days do not include the day of the notice or the day of the meeting.

- c The Proper Officer may, before including a motion on the agenda received in accordance with standing order 9(b), correct obvious grammatical or typographical errors in the wording of the motion.
- d If the Proper Officer considers the wording of a motion received in accordance with standing order 9(b) is not clear in meaning, the motion shall be rejected until the mover of the motion resubmits it, so that it can be understood, in writing, to the Proper Officer at least 10 clear days before the meeting.
- e If the wording or subject of a proposed motion is considered improper, the Proper Officer shall consult with the ~~chairman~~chair of the forthcoming meeting or, as the case may be, the councillors who have convened the meeting, to consider whether the motion shall be included in the agenda or rejected.
- f The decision of the Proper Officer, in conjunction with the ~~Chairman~~Chair, as to whether or not to include the motion on the agenda shall be final.-
- g Motions received shall be recorded and numbered in the order that they are received.
- h Motions rejected shall be advised in advance of the meeting to the proposer and in addition at the meeting.

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

- a The following motions may be moved at a meeting without written notice to the Proper Officer:
 - i. to correct an inaccuracy in the draft minutes of a meeting;
 - ii. to move to a vote;
 - iii. to defer consideration of a motion;
 - iv. to refer a motion 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.

10. MANAGEMENT OF INFORMATION

(See also standing order 20).

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

11. DRAFT MINUTES

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

- a If the draft minutes of a preceding meeting have been served on councillors with the agenda to attend the meeting at which they are due to be approved for accuracy, they shall be taken as read.
- b There shall be no discussion about the draft minutes of a preceding meeting except in relation to their accuracy. A motion to correct an inaccuracy in the draft minutes shall be moved in accordance with standing order 10(a)(i).
- c 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.
- d 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.”

- e **If the Council’s gross annual income or expenditure (whichever is higher) does not exceed £25,000, it shall publish draft minutes on a website which is publicly accessible and free of charge not later than one month after the meeting has taken place.**
- f Subject to the publication of draft minutes in accordance with standing order 12(e) and standing order 20(a) and following a resolution which confirms the accuracy of the minutes of a meeting, the draft minutes or recordings of the meeting for which approved minutes exist shall be destroyed.

12. CODE OF CONDUCT AND DISPENSATIONS

(See also standing order 3(u)).

- a All councillors and non-councillors with voting rights shall observe the code of conduct adopted by the Council.
- b Unless ~~he~~they ~~has~~have been granted a dispensation, a councillor or non-councillor with voting rights shall withdraw from a meeting when it is considering a matter in which ~~he~~they ~~has~~have a disclosable pecuniary interest. ~~He~~They may return to the meeting after it has considered the matter in which ~~he~~they had the interest.
- c Unless ~~he~~they ~~has~~have been granted a dispensation, a councillor or non-councillor with voting rights shall withdraw from a meeting when it is considering a matter in which ~~he~~they ~~has~~have another interest if so required by the Council’s code of conduct. ~~He~~They may return to the meeting after it has considered the matter in which ~~he~~they had the interest.
- d **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.
- e A decision as to whether to grant a dispensation shall be made by a meeting of the Council, or committee or sub-committee for which the dispensation is required and that decision is final.
- f 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.
- g Subject to standing orders 13(d) and (f), a dispensation request shall be considered at the beginning of the meeting of the Council, or committee or sub-committee for which the dispensation is required.
- h **A dispensation may be granted in accordance with standing order 13(e) 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.

13. CODE OF CONDUCT COMPLAINTS

~~a~~ Upon notification by the District or 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.

~~b~~ Where the notification in standing order 14(a) relates to a complaint made by the Proper Officer, the Proper Officer shall notify the Chairman/Chair of Council of this fact, and the Chairman/Chair 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(d).

~~c~~ 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;

~~ca~~ Upon notification by the **District or Unitary/Principal** 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/them**. Such action excludes disqualification or suspension from office.

14. PROPER OFFICER

a The Proper Officer shall be either (i) the clerk or (ii) other staff member(s) nominated by the Council to undertake the work of the Proper Officer when the Proper Officer is absent.

b The Proper Officer shall:

- i. **at least three clear days before a meeting of the council, a committee, or a sub-committee,**
 - **serve on councillors by delivery or post at their residences or by email authenticated in such manner as the Proper Officer thinks fit, a signed summons confirming the time, place and the agenda**

(provided the councillor has consented to service by email), and

- **Provide, in a conspicuous place, public notice of the time, place and agenda (provided that the public notice with agenda of an extraordinary meeting of the Council convened by councillors is signed by them).**

See standing order 3(b) for the meaning of clear days for a meeting of a full council and standing order 3(c) for the meaning of clear days for a meeting of a committee;

- 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 10 days before the meeting confirming ~~his~~their withdrawal of it;
- iii. **convene a meeting of the Council for the election of a new ~~Chairman~~Chair 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 forms from councillors;
- vii. hold a copy of every councillor's register of interests;
- viii. assist with responding to requests made under freedom of information legislation and rights exercisable under data protection legislation, in accordance with the Council's 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. manage access to information about the Council via the publication scheme; and
- xv. retain custody of the seal of the Council (if there is one) which shall not be used without a resolution to that effect.

(*See also standing order 23*).

15. RESPONSIBLE FINANCIAL OFFICER

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

16. ACCOUNTS AND ACCOUNTING STATEMENTS

- a “Proper practices” in standing orders refer to the most recent version of “Governance and Accountability for Local Councils – a Practitioners’ Guide”.
- b All payments by the Council shall be authorised, approved and paid in accordance with the law, proper practices and the Council’s financial regulations.
- c The Responsible Financial Officer shall supply to each councillor monthly each financial information to summarise:
 - i. the Council’s receipts and payments (or income and expenditure) for each quarter;
 - ii. the Council’s aggregate receipts and payments (or income and expenditure) for the year to date;
 - iii. the balances held at the end of the quarter being reported.
- d As soon as possible after the financial year end at 31 March, the Responsible Financial Officer shall provide:
 - i. each councillor with a statement summarising the Council’s receipts and payments (or income and expenditure) for the last quarter and the year to date for information; and
 - ii. to the Council the accounting statements for the year in the form of Section 2 of the annual governance and accountability return, as required by proper practices, for consideration and approval.
- e The year-end accounting statements shall be prepared in accordance with proper practices and apply the form of accounts determined by the Council (receipts and payments, or income and expenditure) for the year to 31 March. A completed draft annual governance and accountability return shall be presented to all councillors at least 5 days prior to anticipated approval by the Council. The annual governance and accountability return of the Council, which is subject to external audit, including the annual governance statement, shall be presented to the Council for consideration and formal approval before 30 June.

17. FINANCIAL CONTROLS AND PROCUREMENT

- a. The Council shall consider and approve financial regulations drawn up by the Responsible Financial Officer, which shall include detailed arrangements in respect of the following:

- i. the keeping of accounting records and systems of internal controls;
 - ii. the assessment and management of financial risks faced by the Council;
 - iii. the work of the independent internal auditor in accordance with proper practices and the receipt of regular reports from the internal auditor, which shall be required at least annually;
 - iv. the inspection and copying by councillors and local electors of the Council's accounts and/or orders of payments; and
 - v. whether contracts with an estimated value below ~~£60,000~~ **£30,000** due to special circumstances are exempt from a tendering process or procurement exercise.
- b. Financial regulations shall be reviewed regularly and at least once per Council Term of Office for fitness of purpose.

~~c. A public contract regulated by the Public Contracts Regulations 2015 with an estimated value in excess of £30,000 but less than the relevant thresholds in standing order 18(f) is subject to the "light touch" arrangements under Regulations 109-114 of the Public Contracts Regulations 2015 unless it proposes to use an existing list of approved suppliers (framework agreement).~~

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

- i. a specification for the goods, materials, services or the execution of works shall be drawn up;
- ii. an invitation to tender shall be drawn up to confirm (i) the Council's specification (ii) the time, date and address for the submission of tenders (iii) the date of the Council's written response to the tender and (iv) the prohibition on prospective contractors contacting councillors or staff to encourage or support their tender outside the prescribed process;
- iii. the invitation to tender shall be advertised by any manner that is appropriate;
- iv. tenders are to be submitted in writing in a sealed marked envelope addressed to the Proper Officer;
- 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. tenders are to be reported to and considered by the appropriate meeting of the Council or a committee or sub-committee with delegated responsibility.

d. Neither the Council, nor a committee or a sub-committee with delegated responsibility for considering tenders, is bound to accept the lowest value tender.

e. **Where the value of a contract is likely to exceed the threshold specified by the ~~Office of Government Commerce~~ from time to time, the Council must consider whether the contract is subject to the**

~~requirements of the current procurement legislation and, if so, Public Contracts Regulations 2015 or the Utilities Contract Regulations 2016 apply to the contract and, if either of those regulations apply,~~ the Council must comply with procurement rules. NALC's procurement guidance contains further details.

18. HANDLING STAFF MATTERS

- a A matter personal to a member of staff that is being considered by a meeting of Council, committee or sub-committee is subject to standing order 11.
- b 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.
- c In accordance with standing order 11(a), persons with line management responsibilities shall have access to staff records.

19. RESPONSIBILITIES TO PROVIDE INFORMATION

See also standing order 21.

- a **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.**
- b *If gross annual income or expenditure (whichever is the higher) exceeds £200,000* **The Council, shall publish information in accordance with the requirements of the Local Government (Transparency Requirements) (England) Regulations 2015.**

20. RESPONSIBILITIES UNDER DATA PROTECTION LEGISLATION

(Below is not an exclusive list).

(See also standing order 11).

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

21. RELATIONS WITH THE PRESS/MEDIA

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

22. EXECUTION AND SEALING OF LEGAL DEEDS

(See also standing orders 15(b)(xii) and (xvii)).

- a A legal deed shall not be executed on behalf of the Council unless authorised by a resolution.
- b **Subject to standing order 23(a), any two councillors may sign, on behalf of the Council, any deed required by law and the Proper Officer shall witness their signatures.**

23. COMMUNICATING WITH DISTRICT AND COUNTY OR UNITARY COUNCILLORS

- a An invitation to attend a meeting of the Council shall be sent, together with the agenda, to the ward councillor(s) of the District and County Council OR Unitary Council representing the area of the Council.

24. RESTRICTIONS ON COUNCILLOR ACTIVITIES

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

25. STANDING ORDERS GENERALLY

- a 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.
- b A motion to add to or vary or revoke one or more of the Council's standing orders, except one that incorporates mandatory statutory or legal requirements, shall be proposed by a special motion, the written notice by at least 2 councillors to be given to the Proper Officer in accordance with standing order 9.
- c The Proper Officer shall provide a copy of the Council's standing orders to a councillor as soon as possible.
- d The decision of the ~~chairman~~chair of a meeting as to the application of standing orders at the meeting shall be final.

Paper	FGP15: NALC Model Financial Regulations
Meeting	Finance & General Purposes Committee
Date	31 st July 2025
Author	Parish Clerk & RFO
Summary	
<p><u>Background</u></p> <p>Model financial regulations for parish and town councils are standardised guidelines designed to ensure the proper management and oversight of financial activities.</p> <p>The regulations provide a framework for financial governance, helping councils maintain transparency, accountability, and efficiency in their financial operations. They are crucial for safeguarding public funds and promoting good governance practices.</p> <p>The Model Financial Regulations were substantially updated in 2024 and further updated in 2025. A summary of changes is provided below for information.</p> <p><u>To note</u></p> <p>Due to the substantial changes made to the Model Financial Regulations in 2024, it is not possible to track change the existing regulations adopted by Drayton Parish Council.</p> <p>The new Model Financial Regulations are attached for consideration by the Committee and tracked changes have been used to highlight those sections that can be removed/amended to fit Drayton Parish Council’s circumstances. Where possible, amendments have been made to reflect current practices and <i>the Committee is asked to pay particular attention to changes under section 5.</i></p> <p>Summary of Changes 2024</p> <p><u>Customisation to Fit Council Needs</u></p> <p>The updated regulations emphasise customisation to fit the varying sizes and activities of councils. Text in bold continues to indicate legal requirements, which remain unchanged. Curly brackets { } highlight sections that can be adapted or removed depending on the council’s specific circumstances, ensuring that the regulations align perfectly with local needs (General notes).</p> <p><u>Specific Adaptation Areas</u></p> <p>Key areas for adaptation include the roles of the Clerk and the Responsible Financial Officer (RFO), the use of committees, and the approval processes for payments and invoices. Councils are encouraged to critically assess these roles and procedures to ensure they align with their operational structure and governance style.</p>	

Procurement and Tendering Processes

Significant revisions have been made in procurement and the tendering process to enhance transparency and competitiveness. New thresholds for formal tender processes have been set to encourage fair competition while considering the council's scale of spending. This includes specific requirements for obtaining multiple quotes or estimates based on the estimated value of contracts.

Electronic Governance

Reflecting modern governance practices, there is a greater emphasis on electronic payments and approvals. The regulations now provide detailed guidelines on managing electronic transactions, including the authorisation levels required and the security measures to be observed.

Risk Management and Audit Requirements

There has been a robust enhancement in the sections dealing with risk management and internal controls. Councils must review their risk management policies and internal control systems annually. Additionally, the role of the internal auditor is more clearly defined to ensure independence and effectiveness in evaluating the council's risk management, control, and governance processes.

Asset Management and Insurance

Updates include more detailed guidelines on asset management, ensuring that all assets are regularly verified and adequately insured. This section aims to prevent losses and mismanagement of council assets, thereby safeguarding public resources (Sections 14 and 15).

Financial Planning and Budget Management

The regulations underscore the importance of precise financial planning and budget management. Councils are required to set their budgets and precepts based on thorough financial analysis and forecasts, extending up to three years where possible, to ensure sustainability and accountability.

Legal and Statutory Compliance

The updates reiterate the council's obligation to comply with current laws and statutory requirements, including those relating to the Local Government Finance Act and other relevant legislation. This ensures that councils operate within the legal framework, maintaining high standards of governance and accountability.

Implementation and Training

Finally, the updated document stresses the importance of proper implementation and regular training for council members and staff. This is crucial to ensure that everyone involved understands the financial regulations and adheres to them strictly (General guidance).

These changes reflect NALC's commitment to improving financial governance at the local council level. Councils are advised to review and update their financial regulations in line with this new template to enhance financial management and ensure compliance with statutory obligations. For detailed guidance and further information, councils should refer to the full document and consider engaging with NALC directly.

Summary of Changes 2025

The Procurement Act 2023 and the Procurement Regulations 2024 came into force on 24 February 2025. Schedule 1 of the 2023 Act contains the thresholds for contracts for the supply of goods, services and the provision of works. The new legislation replaces previous legislation, such as the Public Contracts Regulations 2015.

NALC has updated their Model Financial Regulations to reflect these changes, specifically regulation 5.4, 5.7 and 5.11.

Recommendation

The Committee is asked to consider the tracked changes for recommendation for approval by Council.

MODEL FINANCIAL REGULATIONS FOR LOCAL COUNCILS

This Model Financial Regulations template was produced by the National Association of Local Councils (NALC) in March 2025 for the purpose of its member councils and county associations. Every effort has been made to ensure that the contents of this document are correct at time of publication. NALC cannot accept responsibility for errors, omissions and changes to information subsequent to publication.

Notes to assist in the use of this template:

- 1) This document is a model for councils of all sizes to use to develop their own financial regulations, suitable for the size of the council and the activities it undertakes.
- 2) Bold text indicates legal requirements, which a council cannot change or suspend.
- 3) For the rest, each council needs to adapt the model to suit its size and structure. For example, some councils have both a clerk and RFO, possibly with several more staff, while others have a single employee as clerk/RFO. Some councils have committees, some have a high level of delegation and some make all decisions at full council meetings. Many now use online payment methods, but others still rely on cheques.
- 4) Curly brackets indicate words, sentences or sections that can be removed if not applicable, or amended to fit the council's circumstances. An example of this is the phrase {or duly delegated committee}, which can be deleted if there are no committees.
- 5) Specific areas that may need adapting:
 - a) In 1.5 – is the Clerk the RFO?
 - b) In 3.3 and 3.4, the words “Governance and Accountability” do not apply in Wales
 - c) In section 4, does the council have committees and how many years are forecast?
 - d) In 5.6, does the council issue an open invitation to tender, or invite specific firms?
 - e) In 5.9, are online prices acceptable evidence?
 - f) In 5.13, 5.15 and 5.17, does the council have committees?
 - g) In 5.16, will a councillor ever be instructed to place an order?
 - h) In 5.20, is there a minimum level for official orders?
 - i) Section 6 includes several alternatives to cover delegation to committees or to officers, approval of invoices individually or in batches, or for approval of regular contractual payments at the beginning of the year.
 - j) Sections 7, 8 and 9 also includes several alternatives, including wording for where the clerk is a signatory. These are intended to allow a council's financial regulations to fit what they actually do, not to force any council to change what they do.
 - k) Section 10 gives two alternatives, with or without petty cash.
 - l) 13.6 has alternatives for VAT-registered and unregistered councils – only use one.
 - m) 13.7 and 13.8 are removable if they don't apply to the council.

- n) Much of Section 16 can be deleted if not applicable.
 - o) 17.3, is the Clerk the RFO or will the RFO consult the Clerk?
- 6) Square brackets indicate where the council needs to specify who, or how much, or what the timescale is. For example [£500] might need to be £100, or [October] might need to be November, or [the council] might need to say the Policy and Resources Committee.
- a) In 4.1 and 4.7, select the wording for England or Wales, based on your location.
 - b) In Section 4, the council needs to determine the timescale for its budget setting.
- 7) It is challenging to try to offer guidance on setting financial limits. A council spending £1,000 a year is unlikely to delegate authority to spend £500 to its proper officer, but one spending £5 million a year might regard £5,000 as a reasonable limit. Each council needs to determine its own limits, that help, rather than hinder, its operations.
- 8) Key limits to set:
- a) In 5.6, at what limit will the council require a formal tender process to ensure fair competition, rather than just asking for quotes? If this is set too low, it may discourage suppliers. Many small councils might only use formal tenders once every few years.
 - b) In 5.8, at what limit will the council require fixed-price quotes rather than estimates?
 - c) In 5.9, at what level can smaller purchases be made without competition?
 - d) In 5.15, at what level can purchases be made under delegated authority (having complied with the rules about obtaining prices)?
 - e) In 5.18, how much can the clerk commit to spending in an emergency?
 - f) In 6.9, can payment of invoices (for purchases that have already been authorised) be authorised by an officer under delegated authority as a general principle, or only to avoid problems?
 - g) In Section 9, what are the limits for card payments?
 - h) In 16.5, what value of assets can be bought or disposed of, without seeking council approval?
- 9) The contents list is a table that extracts section headings from the document. It can be updated by clicking on the contents list, whereupon a tab saying “update table” appears at the top of the list.
- 10) Once this model has been tailored to fit the council’s needs, the resulting Financial Regulations (with the insertion of the council’s name at the top) should be adopted at a meeting of the full council. The date of adoption should be inserted below the Contents. Any subsequent proposal for amendment should also be made to the full council.
- 11) The council should keep abreast of developments in legislation that affect the local council sector and should review and update its Financial Regulations annually.
- 12) Please ensure that the latest approved version is published on the council’s website.

[ENTER COUNCIL NAME] DRAYTON PARISH COUNCIL FINANCIAL REGULATIONS

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These Financial Regulations were adopted by the council at its meeting held on August 2025~~[enter date]~~.

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 ~~£5,000~~;

2. Risk management and internal control

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

2.2. The Clerk ~~[with the RFO]~~ shall prepare, for approval by ~~[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 Clerk ~~[with the RFO]~~ shall prepare a draft risk assessment including risk management proposals for consideration by the council.

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

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

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

2.6. At least ~~[once in each quarter]~~, and at each financial year end, a member other than the Chair ~~[for a cheque signatory]~~ 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~~ Finance & General Purposes Committee.

2.7. Regular back-up copies shall be made of the records on any council computer and stored either online or in a separate location from the computer. The council shall put measures in place to ensure that the ability to access any council computer is not lost if an employee leaves or is incapacitated for any reason.

3. Accounts and audit

3.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations.

3.2. **The accounting records determined by the RFO must be sufficient to explain the council's transactions and to disclose its financial position with reasonable accuracy at any time. In particular, they must contain:**

- **day-to-day entries of all sums of money received and expended by the council and the matters to which they relate;**
- **a record of the assets and liabilities of the council;**

3.3. The accounting records shall be designed to facilitate the efficient preparation of the accounting statements in the Annual {Governance and Accountability} Return.

3.4. The RFO shall complete and certify the annual Accounting Statements of the council contained in the Annual {Governance and Accountability} Return in accordance with proper practices, as soon as practicable after the end of the financial year. Having certified the Accounting Statements, the RFO shall submit them (with any related documents) to the council, within the timescales required by the Accounts and Audit Regulations.

3.5. **The council must ensure that there is an adequate and effective system of internal audit of its accounting records and internal control system in accordance with proper practices.**

3.6. **Any officer or member of the council must make available such documents and records as the internal or external auditor consider necessary for the purpose of the audit** and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary.

3.7. The internal auditor shall be appointed by {the council} and shall carry out their work to evaluate the effectiveness of the council's risk management, control and governance processes in accordance with proper practices specified in the Practitioners' Guide.

3.8. The council shall ensure that the internal auditor:

- is competent and independent of the financial operations of the council;
- reports to council in writing, or in person, on a regular basis with a minimum of 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 (England)/budget (Wales)~~ requirement for each financial year by preparing and approving a budget, in accordance with The Local Government Finance Act 1992 or succeeding legislation.**

4.2. Budgets for salaries and wages, including employer contributions shall be reviewed by ~~the council~~ Staffing Committee at least annually in ~~Q2~~ October for the following financial year and the final version shall be evidenced by a hard copy schedule signed by the Clerk and the ~~Chair of the Council or relevant~~ Staffing Committee}. ~~{The RFO will inform committees of any salary implications before they consider their draft budgets.}~~

4.3. No later than ~~Q2~~ month each year, the RFO shall prepare a draft budget with detailed estimates of all ~~receipts and payments/~~ income and expenditure for the following financial year ~~{along with a forecast for the following three financial years}}~~, taking account of the lifespan of assets and cost implications of repair or replacement.

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

- 4.5. Each committee ~~(if any)~~ shall review its draft budget and submit any proposed amendments to the council ~~{finance committee}~~ not later than the end of ~~{November Q3}~~ each year.
- 4.6. The draft budget ~~{with any committee proposals and {three-year}}~~ forecast, including any recommendations for the use or accumulation of reserves, shall be considered by the ~~{finance committee and a recommendation made to the}~~ council.
- 4.7. Having considered the proposed budget and ~~{three-year}~~ forecast, the council shall determine its ~~{council tax (England)/budget (Wales)}~~ requirement by setting a budget. The council shall set a precept for this amount no later than ~~{the end of January}~~ for the ensuing financial year.
- 4.8. **Any member with council tax unpaid for more than two months is prohibited from voting on the budget or precept by Section 106 of the Local Government Finance Act 1992 and must disclose at the start of the meeting that Section 106 applies to them.**
- 4.9. The RFO shall **issue the precept to the billing authority no later than the end of February** and supply each member with a copy of the agreed annual budget.
- 4.10. The agreed budget provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned.
- 4.11. Any addition to, or withdrawal from, any earmarked reserve shall be agreed by the council ~~{or relevant committee}~~.

5. Procurement

- 5.1. **Members and officers are responsible for obtaining value for money at all times.** Any officer procuring goods, services or works should ensure, as far as practicable, that the best available terms are obtained, usually by obtaining prices from several suppliers.
- 5.2. The RFO should verify the lawful nature of any proposed purchase before it is made and in the case of new or infrequent purchases, should ensure that the legal power being used is reported to the meeting at which the order is authorised and also recorded in the minutes.
- 5.3. Every contract shall comply with the council's Standing Orders and these Financial Regulations and no exceptions shall be made, except in an emergency.
- 5.4. **For a contract for the supply of goods, services or works where the estimated value will exceed the thresholds set by Parliament, the full requirements of The Procurement Act 2023 and The Procurement Regulations 2024 or any superseding legislation ("the Legislation"), must be followed in respect of the tendering, award and notification of that contract.**
- 5.5. Where the estimated value is below the Government threshold, the council shall (with the exception of items listed in paragraph 5.12) obtain prices as follows:
- 5.6. **For contracts estimated to exceed ~~{£60,000}~~ including VAT, the Clerk shall ~~{seek formal tenders from at least [three] suppliers agreed by [the council]}~~ OR ~~{advertise~~**

an open invitation for tenders in compliance with any relevant provisions of the Legislation}. Tenders shall be invited in accordance with Appendix 1.

- 5.7. **For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the Legislation regarding the publication of invitations and notices.**
- 5.8. For contracts greater than [£3,000] excluding VAT the Clerk {or RFO} shall seek at least {3} fixed-price quotes;
- 5.9. where the value is between [£500] and [£3,000] excluding VAT, the Clerk {or RFO} shall have access to a list of preferred suppliers which can be used for the supply of routine services and essential maintenance or-shall try to obtain 3 estimates {which might include evidence of online prices, or recent prices from regular suppliers.}
- 5.10. For smaller purchases, {the Clerk} shall seek to achieve value for money.
- 5.11. **Contracts must not be split to avoid compliance with these rules.**
- 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 or any tender, quote or estimate.
- 5.15. Individual purchases within an agreed budget for that type of expenditure may be authorised by:
- {the Clerk}, under delegated authority, for any items below [£500] excluding VAT.
 - the Clerk, in consultation with the Chair of the Council {or Chair of the appropriate committee}, for any items below [£2,000] excluding VAT.
 - {a duly delegated committee of the council for all items of expenditure within their delegated budgets for items under [£5,000] excluding VAT}
 - ~~{in respect of grants, a duly authorised committee within any limits set by council and in accordance with any policy statement agreed by the council.}~~
 - the council for all items over [£5,000];

Such authorisation must be supported by a minute (in the case of council or committee decisions) or other auditable evidence trail.

- 5.16. No individual member, or informal group of members may issue an official order ~~{unless instructed to do so in advance by a resolution of the council}~~ 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 {or a duly delegated committee acting within its Terms of Reference} 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 clerk may authorise expenditure of up to {£2,000} 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 Clerk 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; banking arrangements shall not be delegated to a committee. ~~The council has resolved to bank with [name bank].~~ The arrangements shall be reviewed {annually} for security and efficiency.
- 6.2. The council must have safe and efficient arrangements for making payments, to safeguard against the possibility of fraud or error. Wherever possible, more than one person should be involved in any payment, for example by dual online authorisation or dual cheque signing. Even where a purchase has been authorised, the payment must also be authorised and only authorised payments shall be approved or signed to allow the funds to leave the council's bank.
- 6.3. All 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}. {Where the certification of invoices is done as a batch, this shall include a statement by the RFO that all invoices listed have been 'examined, verified and 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/cheque]~~, in accordance with a resolution of the council ~~or duly delegated committee~~ ~~or a delegated decision by an officer~~, unless ~~[the council]~~ resolves to use a different payment method.
- 6.6. ~~{For each financial year [the RFO] may draw up a schedule of regular payments due in relation to a continuing contract or obligation (such as Salaries, PAYE, National Insurance, pension contributions, rent, rates, regular maintenance contracts and similar items), which the council [or a duly delegated committee] may authorise in advance for the year.}~~
- 6.7. ~~{A copy of this schedule of regular payments shall be signed by [two members] on each and every occasion when payment is made - to reduce the risk of duplicate payments.}~~
- 6.8. ~~{A list of such payments shall be reported to the next appropriate meeting of the council or Finance Committee} for information only.~~
- 6.9. The Clerk and 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 ~~[£2,000]~~ 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 ~~[Clerk and RFO]~~ certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council ~~{or finance committee}~~.
 - iv. Fund transfers within the councils banking arrangements up to the sum of ~~[£7540,000]~~, provided that a list of such payments shall be submitted to the next appropriate meeting of council ~~{or finance committee}~~.
- 6.10. The RFO shall present a schedule of payments requiring authorisation, forming part of the agenda for the meeting, together with the relevant invoices, to the council ~~{or finance committee}~~. The council ~~{or committee}~~ shall review the schedule for compliance and, having satisfied itself, shall authorise payment by resolution. The authorised schedule shall be initialled immediately below the last item by the person chairing the meeting. 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. ~~{The Clerk may be an authorised signatory, but no signatory should be involved in approving any payment to themselves.}~~

- 7.2. All authorised signatories shall have access to view the council's bank accounts online.
- 7.3. No employee or councillor shall disclose any PIN or password, relevant to the council or its banking, to anyone not authorised in writing by the council or a duly delegated committee.
- 7.4. The Service Administrator shall set up all items due for payment online. A list of payments for approval, together with copies of the relevant invoices, shall be sent ~~{by email}~~ to ~~{two}~~ authorised signatories.
- 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. Two ~~{councillors who are}~~ authorised signatories 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 members approved the payment online ~~{and a printout of the transaction confirming that the payment has been made shall be appended to the invoice for audit purposes}~~.
- 7.8. A full list of all payments made in a month shall be provided to the next ~~{council}~~ meeting ~~{and appended to the minutes}~~.
- 7.9. With the approval of ~~{the council}~~ in each case, regular payments (such as gas, electricity, telephone, broadband, water, National Non-Domestic Rates, refuse collection, pension contributions and HMRC payments) may be made by variable direct debit, provided that the instructions are ~~{signed/approved online}~~ by ~~{two authorised members}~~. 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 ~~{two 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 signed ~~{or approved online}~~ by ~~{two members}~~, 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 ~~{two of}~~ the Clerk and ~~{the RFO}~~ ~~{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. Cheque payments

- 8.1. Cheques or orders for payment in accordance with a resolution or delegated decision shall be signed by {two members}{and countersigned by the Clerk}.
- 8.2. A signatory having a family or business relationship with the beneficiary of a payment shall not, under normal circumstances, be a signatory to that payment.
- 8.3. To indicate agreement of the details on the cheque with the counterfoil and the invoice or similar documentation, the signatories shall also initial the cheque counterfoil and invoice.
- 8.4. {Cheques or orders for payment shall not normally be presented for signature other than at, or immediately before or after a council {or committee} meeting}. Any signatures obtained away from council meetings shall be reported to the council {or Finance Committee} at the next convenient meeting.

9. Payment cards

- ~~9.1. Any Debit Card issued for use will be specifically restricted to [the Clerk and the RFO] and will also be restricted to a single transaction maximum value of [£500] unless authorised by council or finance committee in writing before any order is placed.~~
- ~~9.2. A pre-paid debit card may be issued to employees with varying limits. These limits will be set by [the council]. Transactions and purchases made will be reported to [the council] and authority for topping-up shall be at the discretion of [the council].~~
- ~~9.3-9.1. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk, Deputy Clerk and Parish Ranger {and RFO} {specify other officers} and any balance shall be paid in full each month.~~
- ~~9.4-9.2. Personal credit or debit cards of members or staff shall not be used {under any circumstances.} OR {except for expenses of up to [£250] including VAT, incurred in accordance with council policy.}~~

10. Petty Cash

- 10.1. {The council will not maintain any form of cash float. All cash received must be banked intact. Any payments made in cash by the Clerk {or RFO} (for example for postage or minor stationery items) shall be refunded on a regular basis, at least quarterly.} ~~OR {The RFO shall maintain a petty cash [float/imprest account] of [£250] and may provide petty cash to officers for the purpose of defraying operational and other expenses.~~
 - ~~a) Vouchers for payments made from petty cash shall be kept, along with receipts to substantiate every payment.~~
 - ~~b) Cash income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.~~

~~c) Payments to maintain the petty cash float shall be shown separately on any schedule of payments presented for approval.~~

11. Payment of salaries and allowances

- 11.1. **As an employer, the council must make arrangements to comply with the statutory requirements of PAYE legislation.**
- 11.2. **Councillors allowances (where paid) are also liable to deduction of tax under PAYE rules and must be taxed correctly before payment.**
- 11.3. Salary rates shall be agreed by the council, or a duly delegated committee. No changes shall be made to any employee's gross pay, emoluments, or terms and conditions of employment without the prior consent of the council ~~{or relevant committee}~~.
- 11.4. Payment of salaries shall be made, after deduction of tax, national insurance, pension contributions and any similar statutory or discretionary deductions, on the dates stipulated in employment contracts.
- 11.5. Deductions from salary shall be paid to the relevant bodies within the required timescales, provided that each payment is reported, as set out in these regulations above.
- 11.6. Each payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a payroll control account or other separate confidential record, with the total of such payments each calendar month reported in the cashbook. Payroll reports will be reviewed by ~~{the Finance & General Purposes Committee}~~ the Finance & General Purposes Committee to ensure that the correct payments have been made.
- 11.7. 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.
- 11.8. Before employing interim staff, the council must consider a full business case.

12. Loans and investments

- 12.1. Any application for Government approval to borrow money and subsequent arrangements for a loan must be authorised by the full council and recorded in the minutes. All borrowing shall be in the name of the council, after obtaining any necessary approval.
- 12.2. Any financial arrangement which does not require formal borrowing approval from the ~~{Secretary of State/Welsh Assembly Government}~~ (such as Hire Purchase, Leasing of tangible assets or loans to be repaid within the financial year) must be authorised by the full council, following a written report on the value for money of the proposed transaction.
- 12.3. The council shall consider the requirement for an Investment Strategy and Policy in accordance with Statutory Guidance on Local Government Investments, which must be written in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.
- 12.4. All investment of money under the control of the council shall be in the name of the council.

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

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

13. Income

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

13.2. The council will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process, following a report of the Clerk. ~~{The RFO}~~ shall be responsible for the collection of all amounts due to the council.

13.3. Any sums found to be irrecoverable and any bad debts shall be reported to the council by ~~{the RFO}~~ and shall be written off in the year. The council's approval shall be shown in the accounting records.

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

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

13.6. ~~{The RFO shall ensure that VAT is correctly recorded in the council's accounting software and that any VAT Return required is submitted from the software by the due date}. OR {Any repayment claim under section 33 of the VAT Act 1994 shall be made {quarterly where the claim exceeds [£100] and} at least annually at the end of the financial year.}~~

~~13.7. {Where significant sums of cash are regularly received by the council, the RFO shall 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 record such as ticket issues, and that appropriate care is taken for the security and safety of individuals banking such cash.}~~

~~13.8. {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.}~~

14. Payments under contracts for building or other construction works

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

14.2. Any variation of, addition to or omission from a contract must be authorised by ~~{the Clerk}~~ to the contractor in writing, with the council being informed where the final

cost is likely to exceed the contract sum by 5% or more, or likely to exceed the budget available.

15. Stores and equipment

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

16. Assets, properties and estates

- 16.1. The Clerk shall make arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the council.
- 16.2. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date, with a record of all properties held by the council, their location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held, in accordance with Accounts and Audit Regulations.
- 16.3. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.
- 16.4. No interest in land shall be purchased or otherwise acquired, sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law. In each case a written report shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate where required by law).
- 16.5. No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, 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.

17. Insurance

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

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

17.3. The RFO shall be notified of any loss, liability, damage or event likely to lead to a claim, and shall report these to ~~[the council]~~ at the next available meeting. The RFO shall negotiate all claims on the council's insurers ~~{in consultation with the Clerk}~~.

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

~~18. [Charities]~~

~~18.1. Where the council is sole managing trustee of a charitable body the Clerk and 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 Clerk and RFO shall arrange for any audit or independent examination as may be required by Charity Law or any Governing Document.]~~

~~19.18. Suspension and revision of Financial Regulations~~

~~19.1.18.1.~~ The council shall review these Financial Regulations ~~[annually]~~every 4 years and following any change of clerk or RFO. The Clerk shall monitor changes in legislation or proper practices annually and advise the council of any need to amend these Financial Regulations.

~~19.2.18.2.~~ The council may, by resolution duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations, provided that reasons for the suspension are recorded and that an assessment of the risks arising has been presented to all members. Suspension does not disapply any legislation or permit the council to act unlawfully.

~~19.3.18.3.~~ The council may temporarily amend these Financial Regulations by a duly notified resolution, to cope with periods of absence, local government reorganisation, national restrictions or other exceptional circumstances.

Appendix 1 - Tender process

- 1) Any invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases.
- 2) The invitation shall in addition state that tenders must be addressed to the Clerk 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 Clerk 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 Standing Order 18c~~[insert reference of the council's 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.

Paper	FGP16: Review of Investment of Surplus Funds Policy
Meeting	Finance & General Purposes Committee
Date	31 st July 2025
Author	Parish Clerk & RFO
Summary	
<p><u>Background</u></p> <p>At the January 2025 meeting, the Finance & General Purposes Committee received the 2025-26 Document Review Schedule and agreed to prioritise the review of the Investment of Surplus Funds Policy.</p> <p>The Policy is attached for consideration by the Committee and tracked changes have been used to highlight amendments made.</p> <p>Amendments aim to update outdated references, provide further clarification and/or update formatting only.</p> <p>There are no changes to the principles of the investment strategy of the Council presented for consideration.</p>	
Recommendation	
<p>The Committee is asked to consider amendments for recommendation for approval by Council.</p>	



INVESTMENT POLICY

Drayton Parish Council

Version 1.1

DRAFT

Approval Date:	August 2025	Approval Route:	Council
Next Review Date:	+4 years	Document Holder:	Finance & General Purposes Committee

Document Change History

This is version 1.1 of the Investment Policy and it is the responsibility of the Parish Clerk to ensure that new versions are communicated to Council and made available per the adopted Publication Scheme.

It is the responsibility of the reader to familiarise themselves with this version of the document.

This document is subject to revision and is maintained electronically. Electronic copies are version controlled and printed copies are not subject to this control.

Summary of Changes

Version 1.1 July 2025	
Ref.	Change
Policy Name	Change from Investment of Surplus Funds Policy to Investment Policy.
Format	New policy template utilised including Cover Page, Document Change History, Scope, Principles and Responsibilities.

Purpose

Drayton Parish Council acknowledges the importance of prudently investing the temporary surplus funds held on behalf of the community as part of its fiduciary duty.

The aim of the policy is to establish principles, strategy and reporting arrangements for the effective management and control of the Council's treasury management and should be read in conjunction with the Council's Financial Regulations.

In preparing its investment policy the Council is required under Section 15(1)(a) of the Local Government Act 2003 to have regard to the following ~~documents~~guidance:-

- ~~Department for Communities and Local Government Guidance on Local Government Investments~~ – Statutory Guidance on Local Government Investments (3rd Edition) effective for financial years commencing on or after 1 April 2018
- Governance and Accountability for ~~Local Council's~~Smaller Authorities in England Practitioner's Guide published by the Smaller Authorities Proper Practices Panel (March 2018)

Parish Councils have the power to invest surplus funds and ~~The~~ Local Government Act 2003 states that a local authority may invest:

- For any purpose relevant to its functions under any enactment
- For the purpose of prudent management of its financial affairs

Scope

This policy applies to all financial assets of Drayton Parish Council.

Principles

The Parish Council aims to invest its reserves in order to maintain the value of these funds in real terms, to support future service delivery.

The Council will consider investments in line with the following principles:

- ~~The Council's investment priorities are~~ **Security & Liquidity:** The Council will prioritise the protection of the investment sum from loss of value and to minimise risk and how quickly the invested funds can be drawn down if required. security of reserves and liquidity of its investments.
- ~~The Council will a~~ **Return:** Once security and liquidity have been determined, the Council can reasonably consider suitable investments to achieve the optimum return on its investments, commensurate with proper levels of security and liquidity.
- The Council will distribute funds between a number of organisations up to £85,000, to minimise any loss in the event of failure of a single institution.
- All investments will be made in the name of the Parish Council and be deposited in Sterling including any repayments or payments.

- ~~The Department for Communities and Local Government maintains that The Council will not engage in borrowing of monies purely to invest, or to lend and make a return, is unlawful and the Council may not engage in such activity~~

Responsibilities

The Council is responsible for:

- ✓ Agreeing investments with new institutions including length of the deposit is a matter reserved for Council
- ✓ Agreeing any course of action required to safeguard its investments

The Policy Holder is responsible for:

- ✓ The review of this policy and supporting procedures and recommendations to Council for amendment.
- ✓ Monitoring and maintaining overall compliance with this policy.
- ✓ Routinely considering the spread of its investments across financial institutions and make recommendations to Council to minimise risk and to protect funds

The Responsible Financial Officer is responsible for:

- ✓ The Parish Clerk, as Responsible Financial Officer is authorised to deal with administrative matters and give instructions on behalf of the Parish Council as necessary to protect the Council's investments
- ✓ Bringing to the Council's attention any matters which may affect the security of the Parish Council's investments.

The Councillors are responsible for:

- ✓ Familiarising themselves with this policy and any supporting documents.

Investment Strategy

1. Short Term Investments

Short term investments, ~~which mainly include deposit and savings accounts typically provided by banks, are those that display the following characteristics: offering high security and high availability, made in sterling and maturing within one year.~~

- Are denominated in pounds sterling
- Be realisable at full value on demand or have a maturity end date of not more than 12 months
- The whole of the original sum invested can, from the time that the investment is made, be accessed for use by the authority without any reduction

For the prudent management of its cash balances whilst maintaining sufficient levels of security and liquidity, the Council will use deposits with:

- UK banks,
- UK building societies,

- Licenced Deposit Takers (licensed by the Bank of England as the Prudential Regulation Authority),
- UK local authorities or other UK public authorities
- The debt management agency of HM Government

2. Long-term Investments

~~A long-term investment arises where an authority invests money in anything other than a short-term investment. Long term investments shall be defined as greater than one (1) year.~~

~~The Council will use the same criteria for assessing longterm investment as for shortterm investments and will also require that, Ss~~ should the Council wish to invest for periods greater than one (1) year pursue long-term investments, it must identify the procedures for monitoring, assessing and mitigating the risk of loss of invested sums.

It is not the policy of the Council to have any long-term investments. Funds are accumulated to cover anticipated asset replacement costs and to provide for envisaged projects and may be required at short notice.

The Council does not currently hold any funds in long-term investments.

3. Non-specified Investments

These investments have greater potential risk with examples including inge investment in the money market, stocks and shares.

Given the unpredictability and uncertainties surrounding such investments, the Council will not use this type of investment.

4. Access to Investments

The maximum period for which funds may prudently be committed so as not to compromise availability using the appropriate cash flow projection will be recommended by the Chairman of the Governance-Finance & General Purposes Committee in consultation with the Responsible Finance Officer and reported at the next meeting of the Council or Governance Committee, whichever is first. The final decision will be made by the Full-Council. The Council is ultimately responsible for its investments.

~~5. Policy Review~~

~~Policy to reviewed annually within the Governance arrangements and responsibilities of the Committee.~~

Paper	FGP17: Guidance on Public Speaking
Meeting	Finance & General Purposes Committee
Date	31 st July 2025
Author	Parish Clerk & RFO
Summary	
<p><u>Background</u></p> <p>At the January 2025 meeting, the Finance & General Purposes Committee agreed in principal to recommend amendment of Standing Order 3e to permit public speaking on <i>any</i> matter for approval by Council subject to the development of guidance on public speaking and a protocol for responding.</p> <p>Guidance on Public Speaking</p> <p>An A4 leaflet style guide is attached to be laminated and available on seats for public in attendance.</p> <p>More detailed guidance is attached for inclusion on the Council’s website.</p>	
Recommendation	
<p>The Committee is asked to:</p> <ol style="list-style-type: none"> 1. Consider guidance on public speaking as presented and make suggestions for amendment as necessary. 2. Consider amendment to Standing Order 3e to permit public speaking on any matter for approval by Council. 	

WHAT IS THE PUBLIC FORUM?

- The public forum is a designated part of the meeting where members of the public can address the council.
- You may raise questions, share concerns, or provide feedback on agenda items or local matters.

WHO CAN SPEAK?

- Any member of the public is welcome to speak.
- You do not need to give advance notice to attend or speak.

HOW DO I PARTICIPATE?

- Raise your hand when requesting to speak under the Public Forum and the Chair shall direct the order of speaking.
- Keep your comments concise and relevant (up to 5 minutes per speaker) and address your comments to the Chair rather than individual councillors.
- Be respectful and avoid using offensive or inflammatory language.

HOW WILL THE COUNCIL RESPOND?

- The Council will listen and take note but cannot engage in public debate or make decisions on matters which are not on the agenda.
- Matters outside the Council's remit may be referred to the appropriate authority.
- If appropriate, matters raised may be included on a future agenda for full debate.

HOW DO I REQUEST AGENDA ITEMS TO BE DISCUSSED AT A FUTURE MEETING?

- Write to the Parish Clerk at least 10 clear days before the meeting. Clear days do not include the day of the notice or the day of the meeting.
- Provide your name, contact details and a clear explanation of the matter you wish to be discussed.
- Include any relevant details, such as dates, locations, or supporting information, to help councillors understand the context.
- The Parish Clerk in consultation with the Chair of the Council, will decide whether the requested item is appropriate for the agenda
- If your request is not included, the Parish Clerk will inform you and may suggest alternative ways to address the matters raised.

MORE INFORMATION

- If you would like more information or have further questions about the Public Forum, please contact the Parish Clerk for assistance using the details below.

Guidance for Public Participation at Parish Council Meetings [Website Copy]

Parish council meetings provide an opportunity for members of the public to engage with their local council and observe decision-making in action.

Meetings are open to the public and residents are encouraged to attend to have their say, stay informed and get involved.

To ensure the meetings run efficiently and effectively, the following guidance outlines how members of the public can participate.

1. How do I attend a meeting?

- Parish Council meeting dates, times and venues are listed on our website and noticeboards.
- Agendas and supporting paperwork are uploaded to our website approximately 1 week before the meeting.
- You do not need to tell us you plan on attending, just arrive a few minutes early to find a seat and review any materials provided, such as the agenda.

2. Public Forum Session

- The public forum session is a designated part of the meeting, where members of the public can address the council.
- This session typically occurs before formal decision-making begins. You may raise questions, share concerns, or provide feedback on agenda items or local matters.

3. Speaking at the Meeting

- Raise your hand when requesting to speak during the public forum and the Chair shall direct the order of speaking.
- Keep your comments concise and relevant. Public participation is limited to 5 minutes per speaker to allow time for everyone.
- Address your comments to the chairperson rather than individual councillors.
- Be respectful and avoid using offensive or inflammatory language.

4. Scope of Participation

- The council can only discuss issues that fall within its powers and responsibilities. Matters outside the council's remit will be noted but may be referred to the appropriate authority.
- Councillors may listen to your concerns but typically do not respond directly during the session. The council may decide to follow up or add the issue to a future agenda.

5. Observing the Meeting

- After the public forum, you are welcome to stay and observe the rest of the meeting.
- During this time, the council conducts its business, and the public may not contribute unless invited to do so by the chair.

6. Requesting Agenda Items

- If you have a question that requires detailed discussion, you may wish to submit it in writing to the parish clerk before the meeting. This ensures it is considered for inclusion on the agenda and given proper consideration.
- For more details please see guidance on requesting agenda items below.

7. Confidential Matters

- Occasionally, the council may need to discuss sensitive matters in a closed session, where the public and press are excluded. This is rare and only applies to topics like staffing, contracts, or legal matters.

8. Accessibility and Inclusion

- Parish councils aim to make meetings accessible to all residents. If you have specific needs (e.g., wheelchair access or hearing support), please contact the Parish Clerk in advance to ensure appropriate arrangements can be made.

9. Code of Conduct

- Councillors and members of the public are expected to behave respectfully during meetings. Disruptive or aggressive behaviour may result in removal from the meeting.

Guidance on Requesting an Agenda Item for a Parish Council Meeting

Members of the public have the opportunity to request that a specific issue or topic be included on the agenda for discussion at a parish council meeting. The following guidance outlines how you can submit a request for consideration.

1. Understand the Scope of Parish Council Powers

Before submitting your request, ensure the issue falls within the powers and responsibilities of the parish council. Common areas include local services such as playgrounds, streetlights, or sports facilities.

For broader matters outside the Parish Council's remit, the council may direct you to the appropriate authority.

2. Contact the Parish Clerk

- Write to the parish clerk, who is responsible for preparing the agenda and coordinating council business.
- Provide your full name, contact details, and a clear explanation of the issue you wish to be discussed.
- Include any relevant details, such as dates, locations, or supporting information, to help councillors understand the context.

3. Submit Your Request in Time

- Agenda items must be submitted in advance of the meeting to comply with legal requirements for notice.
- Contact the clerk at least 10 days before the meeting date, or earlier if possible, to ensure your request is considered. If in doubt, please contact the Parish Clerk to confirm deadlines.

4. Be Clear and Concise

- Clearly state what you are asking the council to discuss or decide. For example:
- “To propose a new community noticeboard for [Location].”
- Avoid vague or overly broad requests to ensure the council can address the matter effectively.

5. Council Decision on Inclusion

- The Parish Clerk, in consultation with the council Chair, will decide whether the requested item is appropriate for the agenda.
- If your request is not included, the Parish Clerk will inform you and may suggest alternative ways to address your concern.

6. Attend the Meeting (Optional)

- Once your item is on the agenda, you may choose to attend the meeting to observe the discussion or provide further input during the public forum session.
- Be prepared to answer questions or provide additional information if invited by the Chair.

7. Follow-Up

- After the meeting, check the minutes to see any decisions made regarding your item.
- If further action is required, the council will outline the next steps.

DRAFT