

WHIMPLE PARISH COUNCIL

STANDING ORDERS

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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 chair 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- c A motion on the agenda that is not moved by its proposer may be treated by the chair of the meeting as withdrawn.
- d If a motion (including an amendment) has been seconded, it may be withdrawn by the proposer only with the consent of the seconder and the meeting.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 chair of the meeting, is expressed in writing to the chair.
- h A councillor may move an amendment to his/her 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 chair 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 chair of the meeting.
- k One or more amendments may be discussed together if the chair 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 chair 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/she 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/she considers has been breached or specify the other irregularity in the proceedings of the meeting he/she is concerned by.
- q A point of order shall be decided by the chair of the meeting and his/her 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 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/her 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 10 minutes without the consent of the 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 chair of the meeting shall request such person(s) to moderate or improve their conduct.
- b If person(s) disregard the request of the chair of the meeting to moderate or improve their conduct, any councillor or the 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 chair 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 15 minutes unless directed by the chair of the meeting.
- g Subject to standing order 3(f), a member of the public shall not speak for more than 3 minutes. If appropriate, this can be extended at the discretion of the Chair.
- 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 chair of the meeting may direct that a written or oral response be given.
- i A person shall raise his/her hand when requesting to speak and stand when speaking (except when a person has a disability or is likely to suffer discomfort), The chair of the meeting may at any time permit a person to be seated when speaking.
- jA person who speaks at a meeting shall direct his/her comments to the chair of the meeting.
- k. Only one person is permitted to speak at a time. If more than one person wants to speak, the chair 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 Chair of the Council may in his absence be done by, to or before the Vice-Chair of the Council (if there is one).
- p The Chair of the Council, if present, shall preside at a meeting. If the Chair is absent from a meeting, the Vice-Chair of the Council (if there is one) if present, shall preside. If both the Chair and the Vice-Chair 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 chair 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/her casting vote whether or not he/she gave an original vote.

See standing orders 5(h) and (i) for the different rules that apply in the election of the Chair 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, the voting on any question shall be recorded so as to show whether each councillor present and voting gave his vote for or against each question. Such a request shall be made before moving on to the next item of business on the agenda.

- 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 have given their apologies, or 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 his/her 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(viii) 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. If appropriate, this can be extended at the discretion of the Chair.

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. may, subject to standing orders 4(b) and (c), appoint and determine the terms of office of the substitute members to a committee whose role is to replace the ordinary members at a meeting of a committee if the ordinary members of the committee confirm to the Proper Officer 3 days before the meeting that they are unable to attend;
 - vi. shall, after it has appointed the members of a standing committee, appoint the chair of the standing committee;
 - vii. shall permit a committee other than a standing committee, to appoint its own chair at the first meeting of the committee;

- viii. 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;
- ix. shall determine if the public may participate at a meeting of a committee;
- x. shall determine if the public and press are permitted to attend the meetings of a sub-committee and also the advance public notice requirements, if any, required for the meetings of a sub-committee;
- xi. shall determine if the public may participate at a meeting of a sub-committee that they are permitted to attend; and
- xii. may dissolve a committee or 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 Chair and Vice-Chair (if there is one) of the Council.**
- f **The Chair of the Council, unless he/she has resigned or becomes disqualified, shall continue in office and preside at the annual meeting until his/her successor is elected at the next annual meeting of the Council.**
- g **The Vice-Chair of the Council, if there is one, unless he/she resigns or becomes disqualified, shall hold office until immediately after the election of the Chair of the Council at the next annual meeting of the Council.**
- h **In an election year, if the current Chair of the Council has not been re-elected as a member of the Council, he/she shall preside at the annual meeting until a successor Chair of the Council has been**

elected. The current Chair of the Council shall not have an original vote in respect of the election of the new Chair 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 Chair of the Council has been re-elected as a member of the Council, he/she shall preside at the annual meeting until a new Chair of the Council has been elected. He/she may exercise an original vote in respect of the election of the new Chair of the Council and shall give a casting vote in the case of an equality of votes.**
- j Following the election of the Chair of the Council and Vice-Chair (if there is one) of the Council at the annual meeting, the business shall include:
 - i. **In an election year, delivery by the Chair 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 Chair of the Council of his 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 and adoption of appropriate standing orders and financial regulations;
 - x. Review of arrangements (including legal agreements) with other local authorities, not-for-profit bodies and businesses.
 - xi. Review of representation on or work with external bodies and arrangements for reporting back;
 - xii. 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;
 - xiii. Review of inventory of land and other assets including

buildings and office equipment;

- xiv. Confirmation of arrangements for insurance cover in respect of all insurable risks;
- xv. Review of the Council's and/or staff subscriptions to other bodies;
- xvi. ;
- xvii. In an election year, to review all of the Council's policies, procedures and practices at the annual meeting. Thereafter, at ordinary meetings, other than the annual meeting of the Council to review and adopt all policies on a two-year rolling programme, or when legislation dictates, including (*see also standing orders 11, 20 and 21*);
 - All policies and procedures in respect of the Council's obligations under freedom of information and data protection legislation;
 - Employment, communication, complaints and any other policy and procedure deemed useful for the smooth running of the council.
- xviii. Review of the Council's expenditure incurred under s.137 of the Local Government Act 1972 or the general power of competence.

6. Extraordinary meetings of the council, committees and sub-committees

- a **The Chair of the Council may convene an extraordinary meeting of the Council at any time.**
- b **If the Chair 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.**
- c The chair of a committee [or a sub-committee] may convene an extraordinary meeting of the committee [or the sub-committee] at any time.
- d If the chair 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].

7. 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 (2) 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.

8. 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 chair of the meeting.

9. 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 (7) 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 (5) 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 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 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 recorded with an explanation by the Proper Officer of the reason for rejection.

10. 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.

11. 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.**

12. 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 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 chair of the meeting and stand as an accurate record of the meeting to which the minutes relate.
- d If the chair of the meeting does not consider the minutes to be an accurate record of the meeting to which they relate, he/she shall sign the minutes and include a paragraph in the following terms or to the same effect:

“The chair of this meeting does not believe that the minutes of the meeting of the (Council or Committee) held on [date] in respect of (minute number) were a correct record but his/her 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.

13. 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 a councillor has been granted a dispensation, a councillor or non- councillor with voting rights shall withdraw from a meeting when it is considering a matter in which the councillor has a disclosable pecuniary interest. The Councillor may return to the meeting after it has considered the matter in which they had the interest.
- c Unless the councillor has been granted a dispensation, a councillor or non- councillor with voting rights shall withdraw from a meeting when it is considering a matter in which they has another interest if so required by the Council’s code of conduct. The councillor may return to the meeting after it has considered the matter in which 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 the Proper Officer] OR [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 [by the Proper Officer before the meeting or, if this is not possible, at the start of the meeting for which the dispensation is required] OR [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.**

14. Code of conduct complaints

~~a — Upon notification by East Devon District 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 Chair of Council of this fact, and the 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).~~

~~The Council may:~~

~~i. provide information or evidence where such disclosure is necessary to investigate the complaint or is a legal requirement;~~

~~ii.i. seek information relevant to the complaint from the person or body with statutory responsibility for investigation of the matter;~~

ea Upon notification by the **DistrictPrincipal** Council that a councillor or non-councillor with voting rights has breached the Council's code of conduct, the Council shall consider what, if any, action to take against him. Such action excludes disqualification or suspension from office.

15. Proper officer

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

- 3 days before the meeting confirming his/her withdrawal of it;
- iii. **convene a meeting of the Council for the election of a new Chair of the Council, occasioned by a casual vacancy in his/her 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 (if there is one);
 - x. receive and send general correspondence and notices on behalf of the Council except where there is a resolution to the contrary;
 - xi. assist in the organisation of, storage of, access to, security of and destruction of information held by the Council in paper and electronic form subject to the requirements of data protection and freedom of information legislation and other legitimate requirements (e.g. the Limitation Act 1980);
 - xii. arrange for legal deeds to be executed; (*see also standing order 23*);
 - xiii. arrange or manage the prompt authorisation, approval, and instruction regarding any payments to be made by the Council in accordance with its financial regulations;
 - xiv. record every planning application notified to the Council and the Council's response to the local planning authority in a spreadsheet for such purpose;
 - xv. refer a planning application received by the Council to the [Chair or in his/her absence the Vice-Chair (if there is one) of the Council] OR [Chair or in his absence Vice-Chair (if there is one) of the (Planning) Committee] within two working days of receipt to facilitate an extraordinary meeting if the nature of a planning application requires consideration before the next ordinary meeting of [the Council] OR [(Planning) committee];

- xvi. manage access to information about the Council via the publication scheme;
- xvii. take action on any issue of such urgency that it cannot wait until the next Council meeting. In these circumstances the Chair, or in their absence the Vice Chair, would be consulted and their views would be taken into account.
- xviii. Take any action regarding repairs, replacement or minor works up to a cost of £250 relating to health and safety and to report minor matters to the relevant authority, and giving an update at the next Council meeting
- xix. Action or undertake activity or responsibilities instructed by resolution or contained in financial regulations.
- xx. 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).

16. 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.

17. 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 as soon as practicable after the end of each month (except August when no meeting is held) a statement to summarise:
 - i. the Council's receipts and payments (or income and expenditure) for each month;
 - ii. the Council's aggregate receipts and payments (or income and expenditure) for the year to date;
 - iii. a bank reconciliation statement for each month;
 - iv. the balances held at the end of the month being reported and which includes a comparison with the budget for the financial year and

highlights any actual or potential overspends.

- 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 month 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 (AGAR) shall be presented to all councillors at least 14 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 the deadline set out by the external auditors each year.

18. 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 £25,000 due to special circumstances are exempt from a tendering process or procurement exercise.
- b. Financial regulations shall be reviewed regularly and at least annually for fitness of purpose.

~~c. A public contract regulated by the Public Contracts Regulations 2015 with an estimated value in excess of £25,000 but less than the~~

~~relevant thresholds in standing order 18(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).~~

~~e.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 in a local newspaper and in any other 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.

~~e.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.

~~f.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 Public Contracts Regulations 2016 apply to the contract is subject to the requirements of the current procurement legislation and, if so, either of those Regulations apply, the Council must comply with procurement rules. NALC's procurement guidance contains further details.**

19. Handling staff matters

- a A matter personal to a member of staff that is being considered by a meeting of Council is subject to standing order 11.
- b Subject to the Council's policy regarding absences from work, the Council's most senior member of staff shall notify the chair, if he/she is not available, the vice-chair of absence occasioned by illness or other reason and that person shall report such absence at its next meeting.
- c The chair or in his absence, the vice-chair shall upon a resolution conduct a review of the performance and annual appraisal of the work of the Parish Clerk and Responsible Financial Officer (Proper Officer). The reviews and appraisal shall be reported in writing and are subject to approval by resolution by the Council.
- d Subject to the Council's policy regarding the handling of grievance matters, the Council's most senior member of staff (or other members of staff) shall contact the chair or in his/her absence, the vice-chair in respect of an informal or formal grievance matter, and this matter shall be reported back and progressed by resolution of the Council.
- e Subject to the Council's policy regarding the handling of grievance matters, if an informal or formal grievance matter raised by the Parish Clerk and Responsible Financial Officer (Proper Officer) relates to the chair or vice-chair this shall be communicated to another member of the Council which shall be reported back and progressed by resolution of the Council.
- f 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.
- g In accordance with standing order 11(a), persons with line management responsibilities shall have access to staff records referred to in standing order 19(f).

20. 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.**

21. Responsibilities under data protection legislation

Below is not an exclusive list. See also standing order 11.

- a The Proper Officer will act as the Data Protection Officer when required.
- b **The Council shall have policies and procedures in place to respond to an individual exercising statutory rights concerning his 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.**
- g The Council will register as a data controller with the Information Commissioner's Office.

22. 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.

23. 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.]**

The above is applicable to a Council without a common seal.

24. 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 representing the area of the Council.
- b Unless the Council determines otherwise, a copy of each letter sent to the District and County Council shall be sent to the ward councillor(s) representing the area of the Council.

25. 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.

26. 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 chair of a meeting as to the application of standing orders at the meeting shall be final.

WHIMPLE PARISH COUNCIL

FINANCIAL REGULATIONS

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These Financial Regulations were adopted by the council at its meeting held on 19 May 2025.

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 Parish 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 Parish Clerk & 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 Parish Clerk & 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. Each month, and at each financial year end, the council will verify bank reconciliations, including any exceptions (for all accounts) produced by the Parish Clerk & RFO. Two councillors shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this.

- 2.7. A councillor other than the Chair or an authorised signatory shall be appointed to verify bank reconciliations (for all accounts) produced by the Parish Clerk & RFO, as part of the Internal Control checklist (completed on a quarterly basis). The councillor shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. The completed Internal Control checklist, including any exceptions, shall be reported to and noted by the council at the next available Council meeting.
- 2.8. 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 Parish Clerk & RFO in accordance with the Accounts and Audit Regulations.
- 3.2. **The accounting records determined by the Parish Clerk & 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 (AGAR).
- 3.4. The Parish Clerk & 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 Parish Clerk & 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 Parish Clerk & 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 Parish Clerk & 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 at least annually in October for the following financial year and the final version shall be evidenced by a hard copy schedule signed by the Parish Clerk & RFO and the Chair of the Council.

4.3. No later than November each year, the Parish Clerk & RFO shall prepare a draft budget with detailed estimates of all 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 not later than the end of October each year.
- 4.6. The draft budget (with any committee proposals, if appropriate) and three-year forecast, including any recommendations for the use or accumulation of reserves, shall be considered by 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 Parish Clerk & vRFO 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.

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 Parish Clerk & 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 Parish Clerk & RFO 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 Parish Clerk & RFO shall seek at least 3 fixed-price quotes;
- 5.9. where the value is between £500 and £3,000 excluding VAT, the Parish Clerk & RFO 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 Parish Clerk & RFO 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. 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 Parish Clerk & RFO, under delegated authority, for any items below £500 excluding VAT.
 - The Parish Clerk & RFO, in consultation with the Chair and/or Vice-Chair of the Council, for any items below £2,000 excluding VAT.
 - the Council for all items over £2,000.

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

- 5.16. No individual member, or informal group of members may issue an official order (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 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 Parish Clerk & RFO may authorise expenditure of up to £500 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 Parish Clerk & RFO shall report such action to the Chair as soon as possible and to the council as soon as practicable thereafter.
- 5.19. No expenditure shall be authorised, no contract entered into or tender accepted in relation to any major project, unless the council is satisfied that the necessary funds are available and that where a loan is required, Government borrowing approval has been obtained first.
- 5.20. An official order or letter shall be issued for all work, goods and services {above £500 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 Parish Clerk & RFO.

6. Banking and payments

- 6.1. The council's banking arrangements, including the bank mandate, shall be made by the Parish Clerk & RFO and authorised by the council; banking arrangements shall not be delegated to a committee. The council has resolved to bank with Unity Trust Bank. The arrangements shall be reviewed annually for security and efficiency, and to ensure that they still meet the council's needs.
- 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 Parish Clerk & RFO. Where the certification of invoices is done as a batch, this shall include a statement by the Parish Clerk & RFO that all invoices listed have been 'examined, verified and certified' by the Parish Clerk & RFO.

- 6.4. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of employment) may be summarised to avoid disclosing any personal information.
- 6.5. All payments shall be made by online banking (or cheque if online banking is not possible), in accordance with a resolution of the council, unless the council resolves to use a different payment method.
- 6.6. Each month the Parish Clerk & RFO will draw up a schedule of payments for the month which will include invoices and any continuing contract or obligation (such as Salaries, PAYE, National Insurance, pension contributions, rent, rates, regular maintenance contracts and similar items), which the council will authorise.
- 6.7. A copy of this schedule of payments (plus accompanying invoices) shall be approved by the Council and signed by two authorised signatories on each and every occasion when payment is made. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of that meeting.
- 6.8. The Parish Clerk & 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 Parish Clerk & 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.
- 6.9. Where money is transferred between the Council's Current Account and Savings Accounts, The Parish Clerk & RFO shall draw up a schedule of transfers, which the council will authorise before any funds are transferred.

7. Electronic payments

- 7.1. Where internet banking arrangements are made with any bank, the Parish Clerk & RFO shall be appointed as the Service Administrator. The bank mandate agreed by the council shall identify four 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 Parish Clerk & RFO will be given access to set up the payments but will not be an authorised signatory in respect of approving payments. No authorised signatory should be involved in approving any payment to themselves (e.g. councillors expenses claim).
- 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. Payments will be set up following the schedule of payments (and any accompanying invoices) being authorised by the Council and signed by 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, subject to them being approved by the Council and authorised by two different authorised signatories.
- 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 signatories. The approval of the use of each variable direct debit shall be reviewed by the council at least every two years.
- 7.10. Payment may be made by BACS or CHAPS by resolution of the council provided that each payment is approved online by 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 councillors who are authorised signatories, evidence of this is retained and any payments are reported to council when made. The approval of the use of a banker's standing order shall be reviewed by the council at least every two years.
- 7.12. Account details for suppliers may only be changed upon written notification by the supplier verified by the Parish Clerk & the RFO and a member. This is a potential area for fraud and the individuals involved should ensure that any change is genuine. Data held should be checked with suppliers every two years.
- 7.13. Members and officers shall ensure that any computer used for the council's financial business has adequate security, with anti-virus, anti-spyware and firewall software installed and regularly updated.

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

8. Cheque payments

- 8.1. Cheques or orders for payment in accordance with a resolution or delegated decision shall be signed by two councillors who are authorised signatories.
- 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. A signatory will not be a signatory in respect of any payments made to themselves, e.g. for councillor expenses.
- 8.4. 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.
- 8.5. Cheques or orders for payment shall not normally be presented for signature other than at, or immediately before or after a council meeting. Any signatures obtained away from council meetings shall be reported to the council at the next convenient meeting.

9. Payment cards

- 9.1. Any Debit Card issued for use will be specifically restricted to the Parish Clerk & RFO and will also be restricted to a single transaction maximum value of £500 unless authorised by council in writing before any order is placed.
- 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. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Parish Clerk & RFO and any balance shall be paid in full each month.
- 9.4. Personal credit or debit cards of members or staff shall not be used except for expenses of up to £100 including VAT, incurred in accordance with council policy. The Parish Clerk & RFO will claim back any expenses incurred using the council's claim form and attach receipts/invoices as an audit trail. Any expenses will be included in the next schedule of payments for approval at the next council meeting.

10. Petty Cash

- 10.1. The council will not maintain any form of cash float.

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.
- 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.
- 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 (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 Parish Clerk & 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 Parish Clerk & 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 Parish Clerk & RFO. The Parish Clerk & 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 Parish Clerk & 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 Parish Clerk & 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. Any repayment claim under section 33 of the VAT Act 1994 shall be made 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.}

14. Payments under contracts for building or other construction works

- 14.1. Where contracts provide for payment by instalments the Parish Clerk & 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 Parish Clerk & RFO to the contractor in writing, with the council being informed where the final cost is likely to exceed the contract sum by 5% or more, or likely to exceed the budget available.

15. Stores and equipment

- 15.1. The Parish Clerk & RFO shall be responsible for the care and custody of stores and equipment.
- 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 Parish Clerk & RFO shall be responsible for periodic checks of stocks and stores, at least annually.

16. Assets, properties and estates

- 16.1. The Parish Clerk & RFO shall make arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the council.
- 16.2. The Parish Clerk & 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 Parish Clerk & 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 Parish Clerk & RFO shall give prompt notification to the Council of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.
- 17.3. The Parish Clerk & 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 Parish Clerk & RFO shall negotiate all claims on the council's insurers.
- 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.

18. Suspension and revision of Financial Regulations

- 18.1. The council shall review these Financial Regulations annually and following any change of Parish Clerk and/or RFO. The Parish Clerk & RFO shall monitor changes in legislation or proper practices and advise the council of any need to amend these Financial Regulations.

- 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.
- 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 [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.

WHIMPLE PARISH COUNCIL STATEMENT ON INTERNAL CONTROLS

Scope of Responsibility

Whimple Parish Council (the Council) is responsible for ensuring its business is conducted in accordance with the law and proper standards and that public money is safeguarded and properly accounted for and used economically, efficiently and effectively.

In meeting this responsibility, the Parish Council is also required for ensuring that there is a sound system of internal control, which delivers effective financial, operational and risk management.

The Purpose of the System of Internal Control

The system of internal control is designed to ensure that risks are managed to a reasonable and acceptable level forming part of an ongoing process designed to identify and prioritise the risks to the authority's policies, aims and objectives and to evaluate and manage those risks accordingly.

The Internal Control Environment

The Council:

- Appoints a Chairperson to be responsible for the smooth running of its meetings. The Parish Council is obliged to check that its decisions are lawful.
- Reviews its obligations and objectives and approves budgets for the following year at its December/January meeting. This meeting also approves the level of precept for the following financial year.
- Meets monthly (except for August) and monitors progress against its aims and objectives, and any projects.

The Parish Clerk and Responsible Financial Officer:

- Is appointed by the Council to act as the Council's advisor and administrator
- Is the Council's Responsible Financial Officer and is responsible for administering the Council's finances.
- Is responsible for the day-to-day compliance with laws and regulations that the Council is subject to, and for managing risks.
- Ensures that the Council's policies and procedures and control system are adhered to and reviewed on a regular basis.
- Is appointed by the Council to act as the Proper Officer

- Is appointed by the Council to act as the Data Protection Officer

Payroll Controls:

- The Parish Clerk and Responsible Financial Officer has a contract of employment with clear terms and conditions.
- Salary is paid to agree with that approved by the Council
- PAYE is being properly operated by the Council as an employer and monthly submissions are made to HMRC (covering Income Tax and National Insurance Contributions).
- Payments are reported to the Council for approval through the monthly Schedule of Payments
- Payments are made by BACs and two councillors must complete an online sign off before payment is made.

Parish Clerk and Councillor Expenses

- The Parish Clerk submits a request for reimbursement of monies owing by way of an expense claim which is signed off at the next Council meeting as part of the Schedule of Payments. All claim forms must have receipts or invoices attached to it.
- If a Councillor submits a request for reimbursement of monies owing by way of an expense claim, this is signed off at the next Council meeting as part of the Schedule of Payments. All claim forms must have receipts or invoices attached to it.

Income

- Is banked in the Council's name in a timely manner and report to the Council
- The Parish Clerk ensures that the amount of precept received is correct in accordance with the precept request sent to EDDC. The Parish Clerk ensures that the precept instalments are received when due.

Payment controls

- All payments are reported to the Council for approval on a monthly basis, through the Schedule of Payments
- Two members of the Parish Council check the invoices/paperwork to the schedule of payments and sign them off
- Two members of the Parish Council authorise each online payment authority

- No officer of the Council can sign cheques or authorise online payments, although the Parish Clerk and RFO has the authority to create the payment online (which must then be authorised by two councillors from the authorised signatory list)
- Wherever possible payments are made by bank transfer
- The Parish Clerk and RFO maintains control of the cheque book at all times. Cheques will only be issued and signed for payments approved in Parish Council meetings.

Cashbook and Bank Reconciliation

- The cashbook is kept via the Rialtas finance system and is updated from original documents – receipts, invoices, payments.
- The cashbook is reconciled to the bank statements on a monthly basis and approved by the Council on a monthly basis. The bank statements plus payments and receipts are circulated to all councillors monthly and signed off by two authorised signatories at each council meeting.

Online Banking and Signatories

- The Councils Banking arrangements and authorised signatories are reviewed at least annually with a report being considered at the Annual Meeting each year.
- Financial Regulations require that any two councillors signatures are required for any method of payment from the Council's accounts, i.e. BACs or cheque payments.

Budgetary Control

- The Parish Clerk will present a budget monitoring report to the Council on a monthly basis.
- The draft Budget/Precept shall be prepared for presentation to the November and/or December Council meeting and, together with any changes required, it shall be submitted to the December/January Council meeting for approval of the budget requirement and consequent precept for the next financial year.

Risk Assessments (Risk Management)

- The Council has a Risk Management Strategy which is reviewed and approved at the Annual Meeting each year.
- The Council has a Risk Assessment which is reviewed and approved at Council at least quarterly. Any new and emerging risks are added to the risk assessment.
- Assessments are carried out in respect of actions, systems and controls are regularly reviewed.

Procurement

- Financial Regulations provide a framework and set procedures for dealing with contracts of certain values.
- Financial Regulations require that for contracts of a value exceeding £25,000, tenders from at least three firms must be invited. For expenditures of £25,000 or less three quotations are required. Where the value is below £5,000 but above £500, the Parish Clerk shall use best endeavours to obtain three estimates.
- The Parish Clerk may incur expenditure on behalf of the Council which is necessary for the purposes of any repair, replacement or other work of an urgent nature, whether or not budgetary provision exists for such expenditure, up to a limit of £500. The Parish Clerk shall take a report the action to the Council at their next available meeting. Payments must be authorised as per the payment controls section listed above.

The Internal Audit

- Is carried out by an independent Internal Auditor who reports to the Council on the adequacy of its records, procedures, systems, internal controls, regulations and risk management reviews.

External Audit

- The Council is required to have an External Audit on an annual basis as it has gross income or gross expenditure being £25,000 or more.
- The Council completes the Annual Governance and Accountability Return and publishes the paperwork plus and other relevant information on the Council website by 30 June each year.
- The AGAR is submitted to the External Auditor in accordance with their deadlines and any queries are dealt with promptly and fully during the external audit process.
- The audited AGAR, external auditors report and Notice of conclusion of the audit are published on the Council website by the 30 September each year (subject to the information being available from the external auditor).

Financial Disclosure

- The Council publishes the monthly schedule of payments and Bank Reconciliation with the Council agenda on the Council website.
- The Council publishes on the website the Annual Governance and Accountability Return (AGAR) including the Annual Governance Statement, Accounting Statements and Internal Audit Statement, as well as any other paperwork required by the external auditor.

- The Council publishes a list of all payments made during the previous financial year on the Council website by the end of June each year

Standing Orders

- The Council has adopted the National Association of Local Councils (NALC) Model Standing Orders
- The Council reviews and approves the Standing Orders at the Annual Meeting each year.

Financial Regulations

- The Council has adopted the NALC Model Financial Regulations
- The Council reviews and approves the Financial Regulations at the Annual Meeting each year.

V.A.T.

- V.A.T. payments are identified, recorded and reclaimed
- V.A.T. invoices back up the reclaim paperwork

Asset Register

- The Council maintains a register of all material assets owned, or in its care.
- The Parish Clerk and Responsible Financial Officer updates the Asset Register as and when necessary.
- The Asset Register is reviewed and approved annually by the Council.

Insurance

- The Council's insurance provision is reviewed at the end of each contract period, both in relation to its schedule of cover and also its value for money.

Code of Conduct

- Each councillor must sign a declaration of acceptance of Office when becoming a councillor, which confirms they will abide by the Code of Conduct.
- Each councillor must complete a Register of Interest form within 28 days of signing the declaration of acceptance of office form, and return it to the Parish Clerk and Responsible Financial Officer.
- Each councillor must consider the items of business on each agenda and ensure that any interest is declared at the beginning of the meeting or

before the matter is discussed.

- An item of business 'declarations of interest' will be placed on every agenda.
- The Code of Conduct is reviewed and approved annually by the Council at the Annual Meeting.

Reviewing the effectiveness of the System of Internal Control

The Council is responsible for conducting, at least annually, a review of the effectiveness of the system of internal control. This role will be incorporated within the annual work programme of the Council's Internal Auditor. The findings of the annual review shall be reported to and considered by the Council.

WHIMPLE PARISH COUNCIL INTERNAL CONTROL CHECKLIST

The Accounts and Audit (England) Regulations 2015 aims to strengthen governance and accountability. This is done through internal control and internal audit. This is documented as:

“A relevant authority must ensure that it has a sound system of internal controls which:

- a) Facilitates the effective exercise of its functions and the achievement of its aims and objectives*
- b) Ensures that the financial and operational management of the authority is effective*
- c) Includes effective arrangements for the management of risk*

A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance procedures...”

Whimple Parish Council has determined that there should be a regular review (at least quarterly) of the internal controls and that this will be carried out by a Councillor that is not an authorised signatory.

This will create a written document which is submitted to the Council for approval and minuted as such.

This is in addition to the internal and external audit requirements.

Control Check	Frequency of check	Documents checked and comments
Proof of payments supported by approved invoices which are authorised and minuted	Quarterly	<i>i.e. review schedule of payments, all invoices and all payments are listed in the Council minutes</i>
Proof of receipts (including precept) supported by appropriate remittance advice	Quarterly	<i>i.e. check that any income is backed up with a source document</i>
The cashbook is kept up to date and all receipts and payments are included	Quarterly	<i>i.e. examine the cash book and link to proof of receipts and payments</i>
Monthly bank reconciliations have been completed which are supported by an the cashbook and bank statements	Quarterly	<i>i.e. review the bank reconciliation cross checking with the cashbook and bank statements</i>
Payments made to the Clerk are accurate and in accordance with the contract of employment and correct salary scale.	Quarterly	<i>i.e. cross check the salary information to the paperwork signed off by the Council each month</i>
Any Clerk or Councillor expense claims are completed on the claim form with invoices/receipts attached	Quarterly	<i>i.e. check any claims paid cross referencing to the claim form and invoice/receipt</i>

Control Check	Frequency of check	Documents checked and comments
Check the schedule of transfers to ensure that transfer of money between bank accounts is appropriate and authorised by the Council	Quarterly	<i>i.e. check schedule of transfers against bank statements. Ensure that money has been transferred internally only.</i>
The budget is being monitored by the Council during the financial year and includes all receipts and payments	Quarterly	<i>i.e. check minutes of Council meetings. Check that the schedule of payments total matches budget monitoring totals. Check that all receipts have been included in the report.</i>
The risk assessment is being reviewed by the Council on a regular basis and any new and emerging risks are identified	Quarterly	<i>i.e. check minutes of Council meetings.</i>
That any goods/services costing above £5,000 were ordered only following consideration of three quotations	Quarterly	<i>i.e. check any goods/services that were ordered, cross reference to Council minutes and supporting paperwork</i>
Council minutes are signed and retained in a minute book	Quarterly	<i>i.e. check the minute book and website</i>
Standing Orders are reviewed annually, approved by Council and published on the Council website	Annually (after AGM in May)	<i>i.e. check that approval takes place at the AGM and published on website</i>
Financial Regulations are reviewed annually, approved by Council and published on the Council website	Annually (after AGM in May)	<i>i.e. check that approval takes place at the AGM and published on website</i>
Internal Control Statement is reviewed annually, approved by Council and published on the Council website	Annually (after AGM in May)	<i>i.e. check that approval takes place at the AGM and published on website</i>
Risk Management Strategy is reviewed annually, approved by the Council and published on the Council website	Annually (after AGM in May)	<i>i.e. check that approval takes place at the AGM and published on website</i>
Code of Conduct is reviewed annually, approved by the Council and published on the Council website	Annually (after AGM in May)	<i>i.e. check that approval takes place at the AGM and published on website</i>
Declaration of Acceptance of Office forms are signed for the role of Councillor, Chair and Vice-Chair	Annually (after AGM in May)	<i>i.e. check the completed forms and minutes</i>

Control Check	Frequency of check	Documents checked and comments
That a VAT return has been completed and submitted to the HMRC to reclaim any VAT incurred by the Council in the previous financial year	Annually (by the end April)	<i>i.e. check the VAT return completed by end April. Cross reference with VAT invoices. Check bank statement to ensure reclaim is received</i>
The Asset Register has been reviewed on an annual basis	Annually (by the end April)	<i>i.e. check the asset register has been reviewed by the Council, formally minuted and published on the website</i>
An annual review has taken place of the Council's insurance arrangements and adequacy of insurance cover	Annually (by the end May)	<i>i.e. check insurance has been reviewed by the Council and formally minuted. If circumstances change during the year make sure that the insurance has been updated.</i>

Date of Review: _____

Reviewed by: _____

Signature: _____

Parish Clerk & RFO signature: _____

Presented to the Parish Council meeting on: _____

Resolved by the meeting at minute: _____

WHIMPLE PARISH COUNCIL RISK MANAGEMENT POLICY

1.0 BACKGROUND

- 1.1 This Risk Management Policy outlines Whimple Parish Council's ("the Council") framework for managing risk.
- 1.2 The Association of Chartered Certified Accountants (ACCA) defines risk as:
"An unrealised future loss arising from a present action or inaction. Risks are the opportunities and dangers associated with uncertain future events".
- 1.3 Risk Management can be defined as:
"The process of identifying risks, evaluating their potential consequences and determining and implementing the most effective way of controlling and monitoring them. The objective of the process is to reduce adverse consequences by reducing the likelihood of the event or its impact"

2.0 AIMS AND OBJECTIVES

- 2.1 The aim of the Council's Risk Management Policy is to adopt best practice in the identification and evaluation of risks and the cost-effective control of risks to ensure that they are reduced to an acceptable level.
- 2.2 It is acknowledged that some risks will always exist and will never be eliminated. Employees must understand the nature of risk and accept responsibility for risks associated with their role and responsibility.
- 2.3 The risk management objectives of the Council are to:
 - embed risk management into the culture of the Council
 - fully incorporate risk management as an integral part of setting and delivering the Council's corporate objectives, the Council's day-to-day operations and any projects or events that the Council undertakes
 - manage risk in accordance with best practice and in accordance with the requirements of the Annual Governance Statement
 - consider legal compliance as a minimum
 - prevent injury and damage and reduce the cost of risk
 - raise awareness of the need for risk management
- 2.4 These objectives will be achieved by:
 - establishing and keeping under review this Risk Management Policy
 - establishing a clear risk assessment procedure via a risk register to ensure that all risks are assessed to a certain standard
 - clearly defining roles and responsibilities for risk management in staff job descriptions and policies and procedures

- maintaining and reviewing a register of corporate, operational and project risks
- regularly reporting risks to the Council along with progress reports on how risks are being managed.

3.0 ROLES AND RESPONSIBILITIES

- 3.1 The following groups and individuals have the following roles and responsibilities for risk and opportunity management within the Council.
- 3.2 The Council will approve the Risk Management Policy, associated Risk Register and any subsequent revisions, at least annually.
- 3.3 The Parish Clerk and Responsible Financial Officer (RFO) is responsible for providing assurance to the Council through ensuring that risks are being identified, evaluated and managed appropriately. The Parish Clerk and RFO will provide updates to the Council as appropriate.
- 3.5 Employees of the Council need to have an awareness of risk management and are responsible for ensuring that they manage risk effectively in their jobs and report hazards and risks as soon as practicable.

4.0 STRATEGIC, OPERATIONAL AND PROJECT RISKS

- 4.1 Broadly speaking risks can be divided into three categories:

Strategic – risks which need to be considered in judgements about the medium to long term goals and objectives of the Council whilst, at the same time, considering opportunities

Operational – risks and opportunities which the Council will encounter in the day-to-day operational aspects of its work

Project - risks and opportunities encountered during specific tasks and projects being undertaken

4.2 Strategic Risks

The major categories of strategic risk may include:

Political – failure to deliver either local or central government policy

Economic – ability of the Council to meet its financial commitments. These include internal budgetary pressures, as well as external factors affecting the economy as a whole e.g. inflation, interest rates, cost of living etc.

Social – effect of changes in demographic, residential or socio-economic trends on the Council's ability to deliver its objectives.

Technological – capacity of the Council to deal with the pace and scale

of technological change, or its ability to use technology to address changing demands

Reputational – any actions or inaction of the Council, where its reputation suffers as a result

Data Protection/Information Security – consequences of data/information transfer between the Council and other bodies such as Devon County Council or East Devon District Council

Legislative – current or future potential changes in legislation

Health and Safety – all aspects of health & safety, as well as the legislation relating to corporate manslaughter

Environmental – environmental consequences of progressing the Council's strategic objectives – for example, in terms of climate change, energy efficiency, pollution, recycling, flooding, etc.

Competitive – competitiveness of the Council, in terms of cost or quality and/or its ability to deliver value for money for local residents

Community – failure to meet the current and changing needs and expectations of the community

Partnership – working in partnership with other councils or stakeholder organisations

Local Government Reorganisation in Devon – the change from a 3 tier model (i.e. County, Districts and Parish Councils) to a 2 tier model (i.e. Unitary and Parish Councils), and the impact this might have on the Parish Council

Cranbrook Community Governance Review – the impact this might have on the Whimple Parish boundary

4.3 **Operational Risks**

These may include:

Professional – ability to recruit and retain appropriate staff to roles. Prolonged absences of staff due to long-term illness.

Financial – financial planning and control and adequacy of insurance cover

Legal – possible breaches of legislation – for example, Health and Safety at Work Act, Data Protection Act, Freedom of Information Act

Personal Safety – lone working and the potential to encounter aggressive or confrontational people whilst carrying out duties

Physical – fire, security, accident prevention and health and safety – for example, hazards/risk associated with buildings, land, plant and equipment

Contractual – failure of contractors to deliver services or products to the agreed specifications and costs

Technological – reliance on operational equipment and the potential for technological failure – for example, IT systems or equipment and machinery

4.4 **Project Risks**

These may include:

People – whether the right people with the right skills are engaged in each task or project

Technical – the Council's reliance on a software provider to deliver what has been agreed in their contract for services and that they provide support for dealing with any systems problems or issues

Cost – potential for the project to exceed approved budget if people and technical aspects are not delivered in line with a project plan

Time – ensuring sufficient time is allocated to a project, including provision for slippage, to ensure cost and quality is not affected

The categories are not exhaustive but provide a framework for identifying potential risks faced by the Council.

5.0 **RISK MANAGEMENT PROCESS**

- 5.1 The process below will cover all areas of risk management including decision-making and the managing of strategic, operational and project risks and opportunities.

Step 1 – Identify risks

All sources of risk are identified and listed in the Council's Risk Register.

Step 2 – Analyzing risks

Once identified, an assessment of the likelihood and consequences of the risk happening is conducted.

Step 3 – Managing risks

The management of risk is how the Council controls the risk. There are four key action strategies to managing risk:

- **Transference** - transfer the risk to the third party; for example, use of insurance
- **Avoidance** – risk decreased as much as possible by avoiding risky areas

- **Reduction** – limit exposure to risk or decrease effects of risk should it occur
- **Acceptance** – accept risk may occur and choose to deal with it if it does occur

Step 4 – Monitoring risks

The reviewed level of risk is the level of risk, after mitigating measures are considered and where further ongoing attention is required such as regular inspections. Progress in managing risks should be monitored.

Risk management is an on-going process that should be constantly revisited and reviewed to ensure that new and emerging risks are assessed acted upon.

- 5.2 It is important to recognise these steps as part of a cycle. Risk management is dynamic and so the identification phase needs to be done continuously. It is also important to consider whether the nature of the risk has changed over time.

WHIMPLE PARISH COUNCIL – RISK ASSESSMENT

This risk assessment sits alongside the Risk Management Strategy

Topic	Risk	H/M/L	Management or risk (mitigating factors)	Review/Assess/Revise
Business Continuity	Risk of Council not being able to continue its business due to an unexpected or tragic circumstance	M	All files and records are kept either electronically or at the Clerks home/in a lockable filing cabinet. The Clerk makes regular back up of files. In the event of the Clerk being indisposed the Chair to contact Devon Association of Local Councils (DALC) or Society of Local Council Clerks (SLCC). Provision of a Council laptop so that records and logins for online banking/HMRC can be accessed.	Existing procedures adequate Review scope for sharing information/passwords Review contingency plans in the event of the Clerk being indisposed. Review if a Council mobile phone is needed (particularly for dual factor authentication).
	The Council is unable to access Council records if the Clerk is indisposed as the information is on their personal laptop	M		
	The Council cannot access online banking or HMRC due to two factor authentication and the Clerks personal phone number being listed	M		
Precept	The precept is not adequate to cover the Council's expenditure	L	The Council reviews the Precept requirement annually in November and presented in the December meeting. Reviews the presented budget update information including actual position and projected position to year end and estimated figures for the next financial year. With this information the Council agrees the precept amount to be requested from EDDC. This figure is submitted by the Clerk in writing by the deadline set by EDDC. The Clerk informs the Council when the monies are received. Checked via the internal control checklist completed by the councillor who is finance, internal control and risk management 'champion' and reported to Council	Existing procedures adequate
	Precept requirements are not submitted to East Devon District Council (EDDC)	L		
	Incorrect amount of Precept paid by EDDC	L		
Reserves	The Council does not have an adequate level of reserves to cover 6 months operating costs	M	The Council needs to have adequate reserves to deal with an emergency. The Council has a Reserves Policy and reviews its reserves annually following the end of the financial year.	Existing procedure adequate
	Lack of reserves to cover any budgetary shortfall	M		

Topic	Risk	H/M/L	Management or risk (mitigating factors)	Review/Assess/Revise
Financial Records	Inadequate records Financial irregularities	L L	The Council has Financial Regulations that set out requirements and expectations. Financial records are checked via the internal control checklist by the councillor who is finance, internal control and risk management 'champion' and reported to Council The Council has appointed an independent internal auditor to review processes The Parish Clerk is CiLCA qualified	Existing procedures adequate Review Financial Regulations annually Review Internal Control Statement annually Annual Internal Audit completed
Bank and banking	Inadequate checks Bank mistakes Loss Charges	L L L L	The Council has Financial Regulations and Internal Control Statement that set out the requirements and controls for banking, cheques and reconciliation of accounts. Two councillors required to sign off any bank payments. Monthly bank reconciliations identify and errors Banking records are checked via the internal control checklist by the councillor who is finance, internal control and risk management 'champion' and reported to Council The Council reviews its banking arrangements at least annually	Existing procedure adequate Review Financial Regulations annually Review Internal Control Statement annually Reviewing banking arrangements and signatories annually (at AGM) Internal Control checklist completed quarterly Download, save and monitor bank statements monthly
Cash and cheques	Loss through theft and dishonesty	L	The Council has Financial Regulations and Internal Control Statement that set out the requirements and controls for cash and cheques. The Council does not deal with cash and cheques as all payments are made electronically. The Council's insurance policy has a Fidelity Guarantee. Finance reports are standing items on Council agenda including payments and receipts reports and bank reconciliations. Clerk circulates the cash book and bank statement on a monthly basis and it gets signed at meetings	Existing procedure adequate Review the Financial Regulations annually Review Internal Control Statement annually Internal Control checklist completed quarterly Ensure Fidelity Insurance is adequate.

Topic	Risk	H/M/L	Management or risk (mitigating factors)	Review/Assess/Revise
Purchase of goods or services	Goods or service not supplied but billed Invoice incorrect Bank transfer/cheque payment not correct Unpaid invoices	L L L L	The Council has Financial Regulations that set out the requirements. At each Council meeting, the schedule of payments plus invoices is approved. Payments are processed via online banking by the Clerk and signed off by two councillors before being paid. Banking records are checked via the internal control checklist by the councillor who is finance, internal control and risk management 'champion' and reported to Council	Existing procedure adequate Review the Financial Regulations annually Review Internal Control Statement annually Internal Control checklist completed quarterly
Procurement process	The Council doesn't follow procurement legislation or the Financial Regulations when procuring goods or services	M	The Council has Financial Regulations that set out the requirements and procurement limits. Evidence of procurement process and quotes/tenders where appropriate	Existing procedure adequate Review the Financial Regulations annually Review Internal Control Statement annually Internal Control checklist completed quarterly
Salaries and associated costs	Salary paid incorrectly Misappropriation or fraud Wrong deductions of NIC or Tax Unpaid Tax or NIC to HMRC	L L L L	Parish Council authorises appointment of Parish Clerk. Parish Clerk has contract of employment NJC salary scales are followed Payroll administered through the HMRC Payroll software All salary payments and amounts due to the HMRC are approved by the Council and recorded in the meeting minutes Salaries paid by BACs with two councillors approving the payment Payroll records are checked via the internal control checklist by the councillor who is finance, internal control and risk management 'champion' and reported to Council	Existing procedure adequate

Topic	Risk	H/M/L	Management or risk (mitigating factors)	Review/Assess/Revise
Grant payable (S137)	There is no power to pay the grant Grant paid without evidence as to how it will be used or how it will benefit the local community S137 expenditure is not calculated correctly and Council overspends	L L L	All such expenditure goes through the required Council process of approval, minuted and listed accordingly if a payment is made using the S137 power of expenditure.	Existing procedure adequate Parish Councillors request a copy of S137 rules if required. Clear audit trail of the S137 amount each year
Grants receivable	Council receives a grant and doesn't spend it appropriately or fails to keep an audit trail	L	Parish Council has a grants and donations policy. All applicants must complete the grant funding application, and these are considered by the Council. One off grants (e.g. DCC Locality Budget) would be dealt with within the specifically defined terms and conditions and would be itemised explicitly in the financial information and accounts presented to the Council If grant received is for a specific purpose Council may allocate it as an earmarked reserve	Existing procedure adequate Grants and Donations Policy Grant Application form Budget monitoring reports Financial statements Information re grants recorded in the minutes of Council meetings
Employees	Loss of the Parish Clerk through resignation or being indisposed Parish Clerk is inexperienced and fails to meet the requirements of the role	L L L	In the event of the Clerk being indisposed the Chair to contact DALC or SLCC. The Parish Clerk is CiLCA qualified The Parish Clerk is provided with access to relevant training, reference books and legal advice required to undertake the role	Existing procedure adequate
Councillors	Councillors are unclear about their role and responsibilities Councillors do not follow legislation or powers and duties Councillors are not adequately trained to enable them to conduct their role effectively	L L L	Parish Clerk provides inhouse training for councillors Councillors are provided with access to relevant training, reference books and legal advice required to undertake their role Councillors follow the list of powers and duties set out	Existing procedure adequate

Topic	Risk	H/M/L	Management or risk (mitigating factors)	Review/Assess/Revise
Councillors interests	Councillors fail to declare pecuniary and/or personal interests Councillors fail to complete the Register of Interest form Councillors have a conflict of interest	M M L	The declaration of interests by councillors at meetings is a standing item on all agendas. Register of Interest forms should be reviewed regularly by councillors and the Clerk notified of any changes Councillors seek advice from the Clerk or Monitoring Officer if they are unsure	Existing procedure adequate
Election costs	Financial risk to the council of an election	L/M	The risk is higher in an election year. There are no measures which can be adopted to minimise the risk of having an election as this is a legal requirement and democratic process. Council to ensure that it has enough reserves to cover any costs	Existing procedure adequate
Value Added Tax (VAT)	Re-claiming/charging	L	The Council has Financial Regulations that set out requirements regarding VAT The Parish Clerk reclaims VAT for the previous financial year annually in April VAT records and reclaim are checked via the internal control checklist by the councillor who is finance, internal control and risk management 'champion' and reported to Council	Existing procedure adequate Internal Control checklist completed quarterly
Annual Governance and Accountability Return (AGAR)	The Council fails to complete the correct paperwork within the correct timescales for the AGAR The information contained within the AGAR is incorrect or false	L L	The AGAR is completed and approved by the Council, documents subject to internal audit prior to being forwarded to the External Auditor within the required time limit.	Existing procedure adequate
Internal Audit	The acts unlawfully by not having an internal audit carried out by an appropriate and competent person	L	The Council has an internal audit on an annual basis by a person who is an appropriate and competent person The internal audit report is considered at a Council meeting and published on the Council website.	Existing procedure adequate

Topic	Risk	H/M/L	Management or risk (mitigating factors)	Review/Assess/Revise
Legal powers and duties	The Council acts illegally by undertaking activities that fall outside of its legal powers and duties	L	Any decisions made are considered against the list of legal powers and duties Decisions are resolved at Council meetings and recorded in the minutes. The minutes are published on the Council website	Existing procedure adequate
Agendas, minutes, notices and statutory documents	The Council fails to give the correct statutory notice period for the publication of agendas There is a lack of accuracy and/or legality	L L	Minutes and agendas are produced with the prescribed method by the Clerk and adhere to the legal requirements At least 3 days notice is given when agendas are published (taking into account any bank holidays) Agendas are published on the Council website and Parish noticeboards Draft minutes are published on the website and changed to Final once approved at the next Council meeting Business conducted at Council meetings is managed by the Chair	Existing procedure adequate
Public Liability	Risk to third party, property or individuals	L	Insurance is in place which includes £10m for public liability	Existing procedure adequate
Employer Liability	Non-compliance with employment law and risk to employees	L	Insurance is in place which includes £10m employer liability	Existing procedure adequate
Insurance	The Council doesn't have insurance or it is not adequate for its needs. Insurance provision is not regularly market tested and does not provide value for money	L L	Insurance provision is reviewed at least annually. When the Council is due to renew its insurance it is market tested with quotes from three suppliers where possible.	Existing procedure adequate
Data Protection	The Council does not meet the requirements of the Data Protection Act	L	The Council is registered with the Information Commissioner. The Council has a Data Protection Policy The Council has a Privacy Statement The Clerk is delegated at the Data Protection Officer	Existing procedure adequate

Topic	Risk	H/M/L	Management or risk (mitigating factors)	Review/Assess/Revise
Freedom of Information	The Council does not meeting the requirements in respect of Freedom of information	L	The Council has a Freedom of Information Policy and Model publication scheme The Clerk completes any FOI requests that come in	Existing procedure adequate
Council records – Paper	Loss of records through inappropriate destruction, loss, theft or damage (e.g. from fire or flooding) Council records are held longer than they need to be and not in accordance with the Data Protection Act	L/M	Papers records are stored at the home of the Parish Clerk and in a lockable filing cabinet at the Parish Hall. Paper records are backed up by scanning and saving them Older records including minutes books are stored in the South West Heritage Centre archives Where appropriate, paperwork with personal information is securely destroyed when appropriate Document retention guidelines are followed.	Existing procedure adequate
Council records - electronic	Loss of records through inappropriate destruction, loss, theft or damage (e.g. from fire or flooding)	L/M	Electronic records are stored on the computer at the Clerk's home. Backups of the files are taken at regular intervals and stored on a portable hard drive. Where appropriate, electronic files with personal information is securely destroyed when appropriate Document retention guidelines are followed.	Existing procedure adequate
Assets	Assets are lost or damaged There is not an accurate record of the assets held by the Parish Council	M	The Council has an asset register which is reviewed annually An annual review of assets is undertaken for insurance purposes	Existing procedure adequate
Asset Maintenance	Assets are not maintained appropriately. Assets become a hazard to members of the public	L L	All assets owned by the Council are regularly reviewed and maintained. All repairs and relevant expenditure for those repairs are authorised in accordance with the procedures of the Council.	Existing procedure adequate

Topic	Risk	H/M/L	Management or risk (mitigating factors)	Review/Assess/Revise
Grounds Maintenance contract	The grounds maintenance contract is not procured correctly. The contractor does not deliver the contract to the standard expected by the Council The contractor does not have appropriate public liability insurance	L L L	The Grounds Maintenance contract was market tested and quotes considered by the Council There is a contract in place between the Council and contractor Regular reviews of the contractors work will take place The contractor has provided their public liability insurance certificate	Existing procedure adequate
Allotments	Revenue/loss through poor management/ badly maintained sites	M	Regular inspections Timely maintenance interventions	
	Lack of security	M	Regular inspections Feedback from allotment tenants	
	Damage/nuisance to adjacent residents	M	Regular inspections Rules shared with tenants	Allotment Policy
	Accidents/ Personal injury	M	Risk assessment is reviewed at least annually and public liability insurance	
	Vandalism	M	Regular inspections Feedback from allotment tenants and members of the public Clear reporting channel	
	The cost of renting the Grove Road Allotments exceeds a reasonable amount to recharge to allotment holders	H	Discussions with Savills (representing Exeter Diocese) Consideration of purchasing the land Consideration of giving the management of the allotments back to Exeter Diocese	
Open Spaces	Damage/Vandalism	M	Regular inspections and reports to the Council Clear reporting channel	

Topic	Risk	H/M/L	Management or risk (mitigating factors)	Review/Assess/Revise
	Trees	M	Regular inspections at intervals Commissioning recommended works in a timely manner	
	Condition of land	M	Maintenance programme Grounds maintenance programme	
Play Area	Damage/ Vandalism/ rubbish	H	Regular visual checks Weekly inspections identifying defects and remedial action required Regular reports to the Council identifying any issues Annual independent inspections to RoSPA standard	
	Trees	M	Regular inspections at intervals Commissioning recommended works in a timely manner	
	Personal Injury	H	Regular visual checks and weekly inspections Annual independent inspections to RoSPA standard Removal or cordoning off any pieces of equipment requiring repair Adequate insurance coverage	
Parish Car Park	Facilities not maintained	M	Use of contractor for keeping the car park in a good state of order	
	Damage/ Vandalism/ rubbish	M	Regular inspections and reports to the Council Clear reporting channel	
	Personal Injury	M	Clear lined spaced for vehicles Signage installed highlighting dangers Adequate insurance cover	

**WHIMPLE PARISH COUNCIL
BANKING ARRANGEMENTS AND SIGNATORIES**

The purpose of this report is to consider whether the Council's current banking arrangements are appropriate and to update the Bank Signatories list for Whimple Parish Council.

Current Banking Arrangements

The Council currently has its accounts with:

Unity Trust Bank – Current Account

Unity Trust Bank – Savings Account

The Council moved its savings account from Santander Bank to Unity Trust Bank (a community bank) during the 2024/25 financial year.

Current Account

The Current Account with Unity Trust Bank is operating well and meets the needs of the Council.

All payments are made electronically by BACs. The Parish Clerk submits the payments, and two councillors are required to sign them off before they are paid.

Unity Trust Bank charge £6 a month as an account service fee.

Savings Accounts

The Savings Accounts with Unity Bank are operating well and meet the needs of the Council.

The interest rates on the savings accounts is currently 2.50% which is more than the Council was previously getting with Santander Bank. Interest is paid quarterly at the end of January, March, June and September.

Unity Trust Bank have confirmed that the interest rate will be changing from 2.50% to 2.25% from 6 May 2025. Interest rates are changed based on the actions of the Bank of England.

Authorised Signatories

The Council's authorised signatories (including for all Unity Trust Bank accounts) are currently:

Councillor Alan McArthur

Councillor Denise Dearden

Councillor Jo Yarwood

Councillor Todd Olive

Cllr McArthur needs to be removed from the list as he passed away a couple of months ago, and another councillor should be added to the list to keep the authorised signatories at four (as per the Financial Regulations).

Recommendations:

The Council Resolves to:

1. Keep its current account and savings accounts with Unity Trust Bank for the 2025/26 financial year.
2. Remove Cllr Alan McArthur from the authorised signatories list.
3. Add another Councillor to the authorised signatory list

WHIMPLE PARISH COUNCIL COUNCILLOR CODE OF CONDUCT

(based on the Local Government Association model Councillor Code of Conduct)

Joint statement

The role of councillor across all tiers of local government is a vital part of our country's system of democracy. It is important that as councillors we can be held accountable and all adopt the behaviours and responsibilities associated with the role. Our conduct as an individual councillor affects the reputation of all councillors. We want the role of councillor to be one that people aspire to. We also want individuals from a range of backgrounds and circumstances to be putting themselves forward to become councillors.

As councillors, we represent local residents, work to develop better services and deliver local change. The public have high expectations of us and entrust us to represent our local area; taking decisions fairly, openly, and transparently. We have both an individual and collective responsibility to meet these expectations by maintaining high standards and demonstrating good conduct, and by challenging behaviour which falls below expectations.

Importantly, we should be able to undertake our role as a councillor without being intimidated, abused, bullied or threatened by anyone, including the general public.

This Code has been designed to protect our democratic role, encourage good conduct and safeguard the public's trust in local government.

Definitions

For the purposes of this Code of Conduct, a "councillor" means a member or co-opted member of a local authority or a directly elected mayor. A "co-opted member" is defined in the Localism Act 2011 Section 27(4) as "a person who is not a member of the authority but who

- a) is a member of any committee or sub-committee of the authority, or;
- b) is a member of, and represents the authority on, any joint committee or joint sub-committee of the authority;

and who is entitled to vote on any question that falls to be decided at any meeting of that committee or sub-committee".

For the purposes of this Code of Conduct, "local authority" includes county councils, district councils, London borough councils, parish councils, town councils, fire and rescue authorities, police authorities, joint authorities, economic prosperity boards, combined authorities and National Park authorities.

Purpose of the Code of Conduct

The purpose of this Code of Conduct is to assist you, as a councillor, in modelling the behaviour that is expected of you, to provide a personal check and balance, and to set out the type of conduct that could lead to action being taken against you.

It is also to protect you, the public, fellow councillors, local authority officers and the reputation of local government. It sets out general principles of conduct expected of all councillors and your specific obligations in relation to standards of conduct. The LGA encourages the use of support, training and mediation prior to action being taken using the Code. The fundamental aim of the Code is to create and maintain public confidence in the role of councillor and local government.

General principles of councillor conduct

Everyone in public office at all levels; all who serve the public or deliver public services, including ministers, civil servants, councillors and local authority officers; should uphold the [Seven Principles of Public Life](#), also known as the Nolan Principles.

Building on these principles, the following general principles have been developed specifically for the role of councillor.

In accordance with the public trust placed in me, on all occasions:

- I act with integrity and honesty
- I act lawfully
- I treat all persons fairly and with respect; and
- I lead by example and act in a way that secures public confidence in the role of councillor.

In undertaking my role:

- I impartially exercise my responsibilities in the interests of the local community
- I do not improperly seek to confer an advantage, or disadvantage, on any person
- I avoid conflicts of interest
- I exercise reasonable care and diligence; and
- I ensure that public resources are used prudently in accordance with my local authority's requirements and in the public interest.

Application of the Code of Conduct

This Code of Conduct applies to you as soon as you sign your declaration of acceptance of the office of councillor or attend your first meeting as a co-opted member and continues to apply to you until you cease to be a councillor.

This Code of Conduct applies to you when you are acting in your capacity as a councillor which may include when:

- you misuse your position as a councillor
- Your actions would give the impression to a reasonable member of the public with knowledge of all the facts that you are acting as a councillor;

The Code applies to all forms of communication and interaction, including:

- at face-to-face meetings
- at online or telephone meetings
- in written communication

- in verbal communication
- in non-verbal communication
- in electronic and social media communication, posts, statements and comments.

You are also expected to uphold high standards of conduct and show leadership at all times when acting as a councillor.

Your Monitoring Officer has statutory responsibility for the implementation of the Code of Conduct, and you are encouraged to seek advice from your Monitoring Officer on any matters that may relate to the Code of Conduct. Town and parish councillors are encouraged to seek advice from their Clerk, who may refer matters to the Monitoring Officer.

Standards of councillor conduct

This section sets out your obligations, which are the minimum standards of conduct required of you as a councillor. Should your conduct fall short of these standards, a complaint may be made against you, which may result in action being taken.

Guidance is included to help explain the reasons for the obligations and how they should be followed.

General Conduct

1. Respect As a councillor:

1.1 I treat other councillors and members of the public with respect.

1.2 I treat local authority employees, employees and representatives of partner organisations and those volunteering for the local authority with respect and respect the role they play.

Respect means politeness and courtesy in behaviour, speech, and in the written word. Debate and having different views are all part of a healthy democracy. As a councillor, you can express, challenge, criticise and disagree with views, ideas, opinions and policies in a robust but civil manner. You should not, however, subject individuals, groups of people or organisations to personal attack.

In your contact with the public, you should treat them politely and courteously. Rude and offensive behaviour lowers the public's expectations and confidence in councillors.

In return, you have a right to expect respectful behaviour from the public. If members of the public are being abusive, intimidatory or threatening you are entitled to stop any conversation or interaction in person or online and report them to the local authority, the relevant social media provider or the police. This also applies to fellow councillors, where action could then be taken under the Councillor Code of Conduct, and local authority employees, where concerns should be raised in line with the local authority's councillor- officer protocol.

2. Bullying, harassment and discrimination As a councillor:

2.1 I do not bully any person.

2.2 I do not harass any person.

2.3 I promote equalities and do not discriminate unlawfully against any person.

The Advisory, Conciliation and Arbitration Service (ACAS) characterises bullying as offensive, intimidating, malicious or insulting behaviour, an abuse or misuse of power through means that undermine, humiliate, denigrate or injure the recipient. Bullying might be a regular pattern of behaviour or a one-off incident, happen face-to-face, on social media, in emails or phone calls, happen in the workplace or at work social events and may not always be obvious or noticed by others.

The Protection from Harassment Act 1997 defines harassment as conduct that causes alarm or distress or puts people in fear of violence and must involve such conduct on at least two occasions. It can include repeated attempts to impose unwanted communications and contact upon a person in a manner that could be expected to cause distress or fear in any reasonable person.

Unlawful discrimination is where someone is treated unfairly because of a protected characteristic. Protected characteristics are specific aspects of a person's

identity defined by the Equality Act 2010. They are age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex and sexual orientation.

The Equality Act 2010 places specific duties on local authorities. Councillors have a central role to play in ensuring that equality issues are integral to the local authority's performance and strategic aims, and that there is a strong vision and public commitment to equality across public services.

3. Impartiality of officers of the council As a councillor:

3.1 I do not compromise, or attempt to compromise, the impartiality of anyone who works for, or on behalf of, the local authority.

Officers work for the local authority as a whole and must be politically neutral (unless they are political assistants). They should not be coerced or persuaded to act in a way that would undermine their neutrality. You can question officers in order to understand, for example, their reasons for proposing to act in a particular way, or the content of a report that they have written. However, you must not try and force them to act differently, change their advice, or alter the content of that report, if doing so would prejudice their professional integrity.

4. Confidentiality and access to information As a councillor:

4.1 I do not disclose information:

- a. given to me in confidence by anyone**
- b. acquired by me which I believe, or ought reasonably to be aware, is of a confidential nature, unless**

- i. I have received the consent of a person authorised to give it;
- ii. I am required by law to do so;
- iii. the disclosure is made to a third party for the purpose of obtaining professional legal advice provided that the third party agrees not to disclose the information to any other person; or
- iv. the disclosure is:
 - 1. reasonable and in the public interest; and
 - 2. made in good faith and in compliance with the reasonable requirements of the local authority; and
 - 3. I have consulted the Monitoring Officer prior to its release.

4.2 I do not improperly use knowledge gained solely as a result of my role as a councillor for the advancement of myself, my friends, my family members, my employer or my business interests.

4.3 I do not prevent anyone from getting information that they are entitled to by law.

Local authorities must work openly and transparently, and their proceedings and printed materials are open to the public, except in certain legally defined circumstances. You should work on this basis, but there will be times when it is required by law that discussions, documents and other information relating to or held by the local authority must be treated in a confidential manner. Examples include personal data relating to individuals or information relating to ongoing negotiations.

5. 5. Disrepute As a councillor:

5.1 I do not bring my role or local authority into disrepute.

As a Councillor, you are trusted to make decisions on behalf of your community and your actions and behaviour are subject to greater scrutiny than that of ordinary members of the public. You should be aware that your actions might have an adverse impact on you, other councillors and/or your local authority and may lower the public's confidence in your or your local authority's ability to discharge your/it's functions. For example, behaviour that is considered dishonest and/or deceitful can bring your local authority into disrepute.

You are able to hold the local authority and fellow councillors to account and are able to constructively challenge and express concern about decisions and processes undertaken by the council whilst continuing to adhere to other aspects of this Code of Conduct.

6. 6. Use of position As a councillor:

6.1 I do not use, or attempt to use, my position improperly to the advantage or disadvantage of myself or anyone else.

Your position as a member of the local authority provides you with certain opportunities, responsibilities and privileges, and you make choices all the time that will impact others. However, you should not take advantage of these opportunities to further your own or others' private interests or to disadvantage anyone unfairly.

7. Use of local authority resources and facilities As a councillor:

7.1 I do not misuse council resources.

7.2 I will, when using the resources of the local or authorising their use by others:

- a. **act in accordance with the local authority's requirements; and**
- b. **ensure that such resources are not used for political purposes unless that use could reasonably be regarded as likely to facilitate, or be conducive to, the discharge of the functions of the local authority or of the office to which I have been elected or appointed.**

You may be provided with resources and facilities by the local authority to assist you in carrying out your duties as a councillor.

Examples include:

- office support
- stationery
- equipment such as phones, and computers
- transport
- access and use of local authority buildings and rooms.

These are given to you to help you carry out your role as a councillor more effectively and are not to be used for business or personal gain. They should be used in accordance with the purpose for which they have been provided and the local authority's own policies regarding their use.

8. Complying with the Code of Conduct As a Councillor:

8.1 I undertake Code of Conduct training provided by my local authority.

8.2 I cooperate with any Code of Conduct investigation and/or determination.

8.3 I do not intimidate or attempt to intimidate any person who is likely to be involved with the administration of any investigation or proceedings.

8.4 I comply with any sanction imposed on me following a finding that I have breached the Code of Conduct.

It is extremely important for you as a councillor to demonstrate high standards, for you to have your actions open to scrutiny and for you not to undermine public trust in the local authority or its governance. If you do not understand or are concerned about the local authority's processes in handling a complaint you should raise this with your Monitoring Officer.

Protecting your reputation and the reputation of the local authority

9. Interests As a councillor:

9.1 I register and disclose my interests.

Section 29 of the Localism Act 2011 requires the Monitoring Officer to establish and

maintain a register of interests of members of the authority .

You need to register your interests so that the public, local authority employees and fellow councillors know which of your interests might give rise to a conflict of interest. The register is a public document that can be consulted when (or before) an issue arises. The register also protects you by allowing you to demonstrate openness and a willingness to be held accountable. You are personally responsible for deciding whether or not you should disclose an interest in a meeting, but it can be helpful for you to know early on if others think that a potential conflict might arise. It is also important that the public know about any interest that might have to be disclosed by you or other councillors when making or taking part in decisions, so that decision making is seen by the public as open and honest. This helps to ensure that public confidence in the integrity of local governance is maintained.

You should note that failure to register or disclose a disclosable pecuniary interest as set out in Table 1, is a criminal offence under the Localism Act 2011.

Appendix B sets out the detailed provisions on registering and disclosing interests. If in doubt, you should always seek advice from your Monitoring Officer.

10. Gifts and hospitality As a councillor:

- 10.1 I do not accept gifts or hospitality, irrespective of estimated value, which could give rise to real or substantive personal gain or a reasonable suspicion of influence on my part to show favour from persons seeking to acquire, develop or do business with the local authority or from persons who may apply to the local authority for any permission, licence or other significant advantage.**
- 10.2 I register with the Monitoring Officer any gift or hospitality with an estimated value of at least £50 within 28 days of its receipt.**
- 10.3 I register with the Monitoring Officer any significant gift or hospitality that I have been offered but have refused to accept.**

In order to protect your position and the reputation of the local authority, you should exercise caution in accepting any gifts or hospitality which are (or which you reasonably believe to be) offered to you because you are a councillor. The presumption should always be not to accept significant gifts or hospitality. However, there may be times when such a refusal may be difficult if it is seen as rudeness in which case you could accept it but must ensure it is publicly registered. However, you do not need to register gifts and hospitality which are not related to your role as a councillor, such as Christmas gifts from your friends and family. It is also important to note that it is appropriate to accept normal expenses and hospitality associated with your duties as a councillor. If you are unsure, do contact your Monitoring Officer for guidance.

Appendices

Appendix A – The Seven Principles of Public Life

The principles are:

Selflessness

Holders of public office should act solely in terms of the public interest.

Integrity

Holders of public office must avoid placing themselves under any obligation to people or organisations that might try inappropriately to influence them in their work. They should not act or take decisions in order to gain financial or other material benefits for themselves, their family, or their friends. They must disclose and resolve any interests and relationships.

Objectivity

Holders of public office must act and take decisions impartially, fairly and on merit, using the best evidence and without discrimination or bias.

Accountability

Holders of public office are accountable to the public for their decisions and actions and must submit themselves to the scrutiny necessary to ensure this.

Openness

Holders of public office should act and take decisions in an open and transparent manner. Information should not be withheld from the public unless there are clear and lawful reasons for so doing.

Honesty

Holders of public office should be truthful.

Leadership

Holders of public office should exhibit these principles in their own behaviour. They should actively promote and robustly support the principles and be willing to challenge poor behaviour wherever it occurs.

Appendix B – Registering interests

Interests

Within 28 days of becoming a member or your re-election or re-appointment to office you must register with the Monitoring Officer the interests which fall within the categories set out in **Table 1 (Disclosable Pecuniary Interests)** which are as described in “The Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012”. You should also register details of your other personal interests which fall within the categories set out in **Table 2 (Other Registerable Interests)**.

“Disclosable pecuniary interest” means an interest of yourself, or of your partner if you are aware of your partner's interest, within the descriptions set out in Table 1 below.

“Partner” means a spouse or civil partner, or a person with whom you are living as husband or wife, or a person with whom you are living as if you are civil partners.

1. You must ensure that your register of interests is kept up-to-date and within 28 days of becoming aware of any new interest, or of any change to a registered interest, notify the Monitoring Officer.
2. A ‘sensitive interest’ is as an interest which, if disclosed, could lead to the councillor, or a person connected with the councillor, being subject to violence or intimidation.
3. Where you have a ‘sensitive interest’ you must notify the Monitoring Officer with the reasons why you believe it is a sensitive interest. If the Monitoring Officer agrees they will withhold the interest from the public register.

Non participation in case of disclosable pecuniary interest

4. Where a matter arises at a meeting which directly relates to one of your Disclosable Pecuniary Interests as set out in **Table 1**, you must disclose the interest, not participate in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation. If it is a ‘sensitive interest’, you do not have to disclose the nature of the interest, just that you have an interest. Dispensation may be granted in limited circumstances, to enable you to participate and vote on a matter in which you have a disclosable pecuniary interest.
5. Where you have a disclosable pecuniary interest on a matter to be considered or is being considered by you as a Cabinet member in exercise of your executive function, you must notify the Monitoring Officer of the interest and must not take any steps or further steps in the matter apart from arranging for someone else to deal with it

Disclosure of Other Registerable Interests

6. Where a matter arises at a meeting which **directly relates** to one of your Other Registerable Interests (as set out in Table 2), you must disclose the interest. You may speak on the matter only if members of the public are also

allowed to speak at the meeting but otherwise must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation. If it is a 'sensitive interest', you do not have to disclose the nature of the interest.

Disclosure of Non- Registerable Interests

7. Where a matter arises at a meeting which ***directly relates*** to your financial interest or well-being (and is not a Disclosable Pecuniary Interest set out in Table 1) or a financial interest or well-being of a relative or close associate, you must disclose the interest. You may speak on the matter only if members of the public are also allowed to speak at the meeting but otherwise must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation. If it is a 'sensitive interest', you do not have to disclose the nature of the interest.
8. Where a matter arises at a meeting which ***affects*** –
 - a. your own financial interest or well-being;
 - b. a financial interest or well-being of a friend, relative, close associate; or
 - c. a body included in those you need to disclose under Disclosable Pecuniary Interests as set out in **Table 1**

you must disclose the interest. In order to determine whether you can remain in the meeting after disclosing your interest the following test should be applied

9. Where a matter ***affects*** your financial interest or well-being:
 - a. to a greater extent than it affects the financial interests of the majority of inhabitants of the ward affected by the decision and;
 - b. a reasonable member of the public knowing all the facts would believe that it would affect your view of the wider public interest

You may speak on the matter only if members of the public are also allowed to speak at the meeting but otherwise must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation.

If it is a 'sensitive interest', you do not have to disclose the nature of the interest.

10. Where you have a personal interest in any business of your authority and you have made an executive decision in relation to that business, you must make sure that any written statement of that decision records the existence and nature of your interest.

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. [Any unpaid directorship.]
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	<p>Any beneficial interest in securities* of a body where—</p> <p>(a) that body (to the councillor's knowledge) has a place of business or land in the area of the council; and</p> <p>(b) either—</p> <p>(i) the total nominal value of the securities* exceeds £25,000 or one hundredth of the total issued share capital of that body; or</p> <p>(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 has a beneficial interest exceeds one hundredth of the total issued share capital of that class.</p>
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* '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 Registerable Interests

You have a personal interest in any business of your authority where it relates to or is likely to affect:

- a) any body of which you are in general control or management and to which you are nominated or appointed by your authority
- b) any body
 - (i) exercising functions of a public nature
 - (ii) any body 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)

Appendix C – the Committee on Standards in Public Life

The LGA has undertaken this review whilst the Government continues to consider the recommendations made by the Committee on Standards in Public Life in their report on [Local Government Ethical Standards](#). If the Government chooses to implement any of the recommendations, this could require a change to this Code.

The recommendations cover:

- Recommendations for changes to the Localism Act 2011 to clarify in law when the Code of Conduct applies
- The introduction of sanctions
- An appeals process through the Local Government Ombudsman
- Changes to the Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012
- Updates to the Local Government Transparency Code
- Changes to the role and responsibilities of the Independent Person
- That the criminal offences in the Localism Act 2011 relating to Disclosable Pecuniary Interests should be abolished

The Local Government Ethical Standards report also includes Best Practice recommendations. These are:

Best practice 1: Local authorities should include prohibitions on bullying and harassment in codes of conduct. These should include a definition of bullying and harassment, supplemented with a list of examples of the sort of behaviour covered by such a definition.

Best practice 2: Councils should include provisions in their code of conduct requiring councillors to comply with any formal standards investigation and prohibiting trivial or malicious allegations by councillors.

Best practice 3: Principal authorities should review their code of conduct each year and regularly seek, where possible, the views of the public, community organisations and neighbouring authorities.

Best practice 4: An authority's code should be readily accessible to both councillors and the public, in a prominent position on a council's website and available in council premises.

Best practice 5: Local authorities should update their gifts and hospitality register at least once per quarter, and publish it in an accessible format, such as CSV.

Best practice 6: Councils should publish a clear and straightforward public interest test against which allegations are filtered.

Best practice 7: Local authorities should have access to at least two Independent Persons.

Best practice 8: An Independent Person should be consulted as to whether to undertake a formal investigation on an allegation, and should be given the option to review and comment on allegations which the responsible officer is minded to dismiss as being without merit, vexatious, or trivial.

Best practice 9: Where a local authority makes a decision on an allegation of misconduct following a formal investigation, a decision notice should be published as soon as possible on its website, including a brief statement of facts, the provisions of the code engaged by the allegations, the view of the Independent Person, the reasoning of the decision-maker, and any sanction applied.

Best practice 10: A local authority should have straightforward and accessible guidance on its website on how to make a complaint under the code of conduct, the process for handling complaints, and estimated timescales for investigations and outcomes.

Best practice 11: Formal standards complaints about the conduct of a parish councillor towards a clerk should be made by the chair or by the parish council, rather than the clerk in all but exceptional circumstances.

Best practice 12: Monitoring Officers' roles should include providing advice, support and management of investigations and adjudications on alleged breaches to parish councils within the remit of the principal authority. They should be provided with adequate training, corporate support and resources to undertake this work.

Best practice 13: A local authority should have procedures in place to address any conflicts of interest when undertaking a standards investigation. Possible steps should include asking the Monitoring Officer from a different authority to undertake the investigation.

Best practice 14: Councils should report on separate bodies they have set up or which they own as part of their annual governance statement and give a full picture of their relationship with those bodies. Separate bodies created by local authorities should abide by the Nolan principle of openness and publish their board agendas and minutes and annual reports in an accessible place.

Best practice 15: Senior officers should meet regularly with political group leaders or group whips to discuss standards issues.

WHIMPLE PARISH COUNCIL SCHEME OF DELEGATION

This Scheme of Delegation authorises the Proper Officer and Responsible Financial Officer of the Council ('the Parish Clerk') to act with delegated authority in the specific circumstances detailed. It will be reviewed annually at the Council's Annual General Meeting.

Proper Officer and Responsible Financial Officer - Duties and Powers

Responsible Financial Officer (RFO)

The Parish Clerk shall be the Responsible Financial Officer to the Council and shall be responsible for the Council's accounting procedures in accordance with the Accounts and Audit Regulations and Financial Regulations in force at any given time.

During the financial year, the RFO will carry out the following financial duties:

April to end June

- Close the Council's Accounts and complete the Annual Governance and Accountability Return (AGAR) within the statutory timescales.
- Liaise with the Internal Auditor during the Internal Audit process
- Present the AGAR to the Council for sign off
- Publish the AGAR and Internal Auditor report on the Council's website by 30 June
- Publish the notice of exercise of public rights
- Draft a financial outturn report for the previous financial year
- Reclaim VAT from the previous financial year
- Review and update the Financial Regulations, Statement on Internal Controls and Risk Management Strategy and take them to the Council AGM each year.
- Publish the report of the Council's expenditure for the previous financial year on the website by 30 April.

July to end September

- Submit the AGAR to the External Auditor by their specified deadline
- Liaise with the External Auditor during the External Audit process
- Publish the audited AGAR on the Council's website by 30 September
- Publish the External Auditors Report on the Council's website by 30 September
- Publish the Notice of Conclusion of Audit on the Council's website

October to end January

- Put together the Council's draft budget for the next financial year
- Present the draft budget to the Council
- Work with the Council to set the budget and precept
- Liaise with East Devon District Council to provide them with the precept information.

Throughout the financial year

- Process and income received by the Council, updating the cashbook
- Process any expenditure incurred by the Council, updating the cashbook
- Take a schedule of payments to each Council meeting to be signed off before processing via online banking
- Complete a monthly reconciliation of all bank accounts to the cashbook and take it to each Council meeting for sign off
- Produce regular budget monitoring reports and take them to Council at least quarterly

Proper Officer

The Parish Clerk is designated and authorised to act as Proper Officer for the purposes of all relevant sections of the Local Government Act 1972 and any other statute requiring the designation of a Proper Officer.

The Parish Clerk is specifically authorised (via legislation) to:

- Receive declarations of acceptance of office
- Receive and record notices from councillors disclosing interests
- Receive and retain plans and other documents
- Sign notices, licences and other documents on behalf of the Council
- Receive copies of by-laws made by a principal council
- Certify copies of by-laws made by the Council
- Sign and issue summonses to attend meetings of the Council
- Give public notice of the time, place and agenda at least three clear days before a meeting of the Council (provided that the public notice with agenda of an extraordinary meeting of the Council convened by councillors is signed by them)
- Convene a meeting of the Council for the election of a new Chair of the Council, occasioned by a casual vacancy in that office
- To act as the Council's designated officer for the purposes of the Freedom of Information Act 2000 and Data Protection Act 2018

In addition, the Parish Clerk has the delegated authority to undertake the following matters on behalf of the Council:

- Notwithstanding any delegations to the Council, to manage the day-to-day operation of the Council's services, projects and all other assets for which the Council has responsibility, in line with the budgets, policies approved by Councillors and legislation.
- Authorisation to respond immediately to any correspondence, requiring or requesting information or relating to previous decisions of the Council but not correspondence requiring an opinion to be taken by the Council.

To make any such applications for grant funding, on behalf of the Council, as might, from time to time, become available from the National Lottery, Devon County Council (DCC), East Devon District Council (EDDC) and any other grant funding bodies that may assist the Council in maintaining its assets and delivering its services and special projects. Any such application will be reported back to the Council or, where relevant, committee as soon as practicable thereafter.

Delegated actions of the Parish Clerk shall be in accordance with Standing Orders, Financial Regulations, this Scheme of Delegation and with any directions given by the Council from time to time.

Urgent Matters

Subject to consultation with the Chair and/or Vice-Chair of the Council, the Parish Clerk is authorised to act on behalf of the Council on any matter where, in her view, urgent action is needed to protect the interests of the Council. Such action will be reported back to the Council as soon as practicable thereafter.

Council

The following matters are reserved to the Council for decision:

- Appointing the Chair of the Council
- All matters affecting the appointment, promotion, discipline, salary and conditions of service of the Parish Clerk/ RFO
- Determination and setting of the precept
- Borrowing money
- Approving the end of year accounts and annual return
- Appointment of an internal auditor
- Co-option of councillors to the Council
- Appointing committees, sub-committees and working parties/forums
- Filling of councillor vacancies
- Making, amending or revoking Standing Orders, Financial Regulations, policies and this Scheme of Delegations
- Making, amending or revoking by-laws
- Making of orders under any statutory powers
- Agreeing the dates of meetings of the Council
- Receiving and noting of all minutes approved by the Council
- Incurring capital or revenue expenditure which is over and above the Council's approved budget and any virements required to give effect to this
- Nomination and appointment of representatives of the Council to any other authority, organisation or body (excepting approved conferences or meetings)
- Prosecution or defence in a court of law
- Nomination or appointment of representatives of the Council at any inquiry on matters affecting the Parish
- Approval of application for Quality Council status or its equivalent
- Confirming eligibility to exercise the General Power of Competence

Specific Delegations

To enable the Council to fulfil its responsibilities efficiently at all times, the Parish Clerk, in consultation with the Chair and/or Vice-Chair of the Council, is delegated to make decisions on behalf of the Council where such decision cannot, in the Parish Clerk's view, be reasonably deferred to a meeting of the Council. All councillors will be kept informed of any decisions made, which will be formally ratified at the first available properly convened meeting of the Council.

An example of a specific delegation would be if a scheduled Council meeting is unable to transact any business due to being inquorate. It is likely that there would

be items that cannot wait until the next meeting (such as payments to suppliers or correspondence that has a timescale to it). In these instances, the Parish Clerk will send the information to all councillors and obtain written permission from the Chair and/or Vice-Chair before taking any action.

Furthermore, the Parish Clerk, after consultation with all councillors, is delegated to submit comments for planning applications to EDDC on any applications received where the deadline for a response is before the date of the next Parish Council meeting. The Council's response as a statutory consultee will then be available on the EDDC website and the comments section of the relevant planning application.

**WHIMPLE PARISH COUNCIL
COUNCILLOR ROLES & RESPONSIBILITIES**

The following roles and responsibilities are delegated to the following Councillors, including appointments to represent the Parish Council on outside bodies.

Area of responsibility:

Allotments (including inspections)

Community Speed Watch Co-ordinator

Planning

Neighbourhood Plan

Finance, Internal Control and Risk Management

Snow Warden/Road Warden

Footpath Warden

Play Area (including Inspections)

Emergency Plan

Outside appointments:

OSM Locality Health & Care Team

Whimple Victory Hall Committee

Whimple Recreation Trust

Whimble Parish Council - Forward Plan

Meeting Date	Items for agenda
Monday 16 June 2025 <i>(agenda published on Tuesday 10 June)</i>	<ul style="list-style-type: none"> • Applications for grants and donations • Grants and Donations Policy update • Schedule of payments – June 2025 • Bank reconciliation to 31 May 2025 • Budget Monitoring to 31 May 2025 • Planning applications (if appropriate) • Community Engagement Policy • IT Policy
Monday 21 July 2025 <i>(agenda published on Tuesday 15 July)</i>	<ul style="list-style-type: none"> • Schedule of payments – July 2025 • Bank reconciliation to 30 June 2025 • Budget Monitoring to 30 June 2025 • Planning applications (if appropriate) • Risk Assessment Review • Internal Control checklist • Emergency Plan • Tree Management Policy
Monday 15 September 2025 <i>(agenda published on Tuesday 9 September)</i>	<ul style="list-style-type: none"> • Schedule of payments – August & September 2025 • Bank reconciliation to 31 July 2025 • Bank reconciliation to 31 August 2025 • Budget Monitoring to 31 August 2025 • External Auditors report on the 24/25 Annual Governance and Accountability Return (AGAR) • Planning applications (if appropriate)
Monday 20 October 2025 <i>(agenda published on Tuesday 14 October)</i>	<ul style="list-style-type: none"> • Schedule of payments – October 2025 • Bank reconciliation to 30 September 2025 • Budget Monitoring to 30 September 2025 • Planning applications (if appropriate) • Risk Assessment Review • Internal Control checklist • Proposed schedule of meeting dates for 2026 • Data Protection Policy (update) • Data Breach Policy (update) • Freedom of Information Policy (update) • Model Publication Scheme (update) • Privacy Notices (update)
Monday 17 November 2025 <i>(agenda published on Tuesday 11 November)</i>	<ul style="list-style-type: none"> • Schedule of payments – November 2025 • Bank reconciliation to 31 October 2025 • Budget Monitoring to 31 October April 2025 • Draft Budget for 2026/27 Financial Year • Planning applications (if appropriate)

Meeting Date	Items for agenda
	<ul style="list-style-type: none"> • Health and Safety Policy (update)
<p>Monday 15 December 2025</p> <p><i>(agenda published on Tuesday 9 December)</i></p>	<ul style="list-style-type: none"> • Application for grants and donations • Schedule of payments – December 2025 • Bank reconciliation to 30 November 2025 • Budget Monitoring to 30 November 2025 • Budget and Precept for 2026/27 Financial Year • Planning applications (if appropriate) • Insurance for 01/02/26 to 31/01/27