
Calne Without Parish Council

8th June 2020

Standing Orders, Financial Regulations, Risk Schedule and Code of Conduct

1. Introduction

Standing Orders Financial Regulations Code of Conduct and Rick Register control the way in which the Council carries out its business making sure that it complies with legislation and governance requirements. The Parish Council reviews the following documents each year confirming that they are appropriate or making changes were necessary.

2. Standing Orders

Changes to the existing Orders are highlighted.

1.(t) reduction in time allowed for a Councillor to speak to a motion to 10 minutes. This is to keep Council meetings to a reasonable length and allow all business to be carried out.

8.a The Council is expected to call a meeting immediately it is known that a vacancy will be filled by co-option to discuss its co-option process. The Council had a period of not less than 6 weeks set for the advertisement of a co-option. This may be unnecessarily long a change to not less than 2 weeks still allows a longer period but would not hold up the co option process if candidates are found quickly.

9.(b) This change is intended to make it clear that weekends and bank holidays do not count as part of the 7 clear days.

3. Financial Regulations

2.2 new paragraph inserted to comply with the model financial regulations form NALC and the fact that the Council now has a Finance Committee. Numbers of subsequent paragraphs updated.

3.1 Reference to the Council's Finance Committee's role in budget setting process.

3.2 January as a date for submission of VAT reclaim as suggested through this year's audit process.

4.3 Limit of spending allowed by the Clerk without approval £100

4.6 Addition of wording from updated Model Financial Regulations from NALC

5.1 Addition of wording from updated Model Financial Regulations from NALC

5.2 Addition of wording from updated Model Financial Regulations from NALC

5.6 Addition of wording from updated Model Financial Regulations from NALC. This is now relevant to the Council for regular contacts such as the Clerks salary and bin emptying.

Number of subsequent paragraphs updated.

6.7 Addition of direct debit now that the Council has one.

6.8 Addition of paragraph on bacs payments from updated model Financial Regulations.

Subsequent paragraph numbers updated.

6.17 Allows the Clerk to reclaim petty cash expenditure quarterly.

Section 8

Addition as the Council now has investments and an Investment Strategy. Following sections renumbered accordingly.

11. h This figure is reduced from £25,000 on the advice of the Auditor and needs to be debated and agreed.

12.2 This figure needs to be confirmed, can be lowered.

14.2 Addition of requirement for Risk Assessment for new activities.

4. Code of Conduct

The only change made to this is to add virtual meetings into the definition of Council “meetings” to reflect the current changes to operation.

5. Risk assessment Schedule

Changes have been made to reflect the issues raised by the Covid-19 emergency and the subsequent changes to the Council’s operation.

Recommendations:

[Standing Orders](#)

Recommendation: To consider and approve the revised Standing Orders for Calne Without Parish Council as drafted.

[Financial Regulations](#)

Recommendation: To consider and approve the revised Financial Regulations for Calne Without Parish Council as drafted.

[Code of Conduct](#)

Recommendation: To consider and approve the revised Code of Conduct for Calne Without Parish Council as drafted.

[Risk Register](#)

Recommendation: To consider and approve the revised Risk Register for Calne Without Parish Council as drafted.

Appendices:

Standing Orders

Financial Regulations

Code of Conduct

Risk Schedule

CALNE WITHOUT PARISH COUNCIL

STANDING ORDERS

Approved 8th July 2019

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 chairman 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 chairman 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 An amendment to an Original Motion or Substantive Motion may be proposed. An amendment must be relevant to the motion, shall not have the effect of negating the motion, and shall be:
 - a) to leave out words, or
 - b) to leave out words and insert or add others, or
 - c) to insert or add words, or
 - d) to refer the matter to the Chairman or an appropriate Committee or other body.If an amendment to a motion is carried, the amended motion becomes the Substantive Motion upon which further amendments may be moved.
If further amendments are proposed and carried then the final amended version becomes the Substantive Motion.
When all amendments have been voted, the Substantive Motion or the Original Motion will be voted by Council.
- g An amendment shall not be considered unless early verbal notice of it is given at the meeting and, if requested by the chairman of the meeting, is expressed in writing to the chairman.
- h A councillor may move an amendment to his own motion if agreed by the meeting. If a motion has already been seconded; the amendment shall be with the consent of the seconder and the meeting.
- 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 chairman.
- j Subject to standing order 1(k) below, only one amendment shall be moved and debated at a time, the order of which shall be directed by the chairman of the meeting.
- k One or more amendments may be discussed together if the chairman of the meeting considers this expedient but each amendment shall be voted upon separately.
- 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 of 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 chairman of the meeting, a councillor may speak once in the debate on a motion except:
 - i) to speak on an amendment moved by another councillor;
 - ii) to move or speak on another amendment if the motion has been amended since he last spoke;
 - iii) to make a point of order;
 - iv) to give a personal explanation; or
 - v) in exercise of a right of reply.
- p During the debate of a motion, a councillor may interrupt only on a point of order or a personal explanation and the councillor who was interrupted shall stop speaking. A councillor raising a point of order shall identify the standing order which he considers has been breached or specify the other irregularity in the proceedings of the meeting he is concerned by.
- q A point of order shall be decided by the chairman of the meeting and his 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 requirements.
- s Before an original or substantive motion is put to the vote, the chairman of the meeting shall be satisfied that the motion has been sufficiently debated and that the mover of the motion under debate has exercised or waived his right of reply.
- t Excluding motions moved understanding order 1(r) above, 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 chairman of the meeting.

2 Disorderly conduct at meetings

-
- a No person shall obstruct the transaction of business at a meeting or behave offensively or improperly. If this standing order is ignored, the chairman of the meeting shall request such person(s) to moderate or improve their conduct.
 - b If person(s) disregard the request of the chairman of the meeting to moderate or improve their conduct, any councillor or the chairman of the meeting may move that the person be no longer heard or excluded from the meeting. The motion, if seconded, shall be put to the vote without discussion.
 - c If a resolution made under standing order 2(b) above is ignored, the chairman of the meeting may take further reasonable steps to restore order or to progress the meeting. This may include temporarily suspending or closing the meeting.

3 Meetings generally

- 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.**
- 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. If members of the public wish to speak on an item on the agenda, such speaking will be immediately before, but prior to Council discussion on that item. Such public speaking will follow the rules in Section 3 Meeting Generally.
- f The period of time designated for public participation at a meeting in accordance with standing order 3(e) above shall not exceed 10 minutes unless directed by the chairman of the meeting.
- g Subject to standing order 3(f) above, an individual member of the public shall not speak for more than 2 minutes.
- h In accordance with standing order 3(e) above, a question shall not require a response at the meeting nor start a debate on the question. The chairman of the meeting may direct that a written or oral response be given.

-
- i A person shall raise his hand when requesting to speak and stand when speaking (except when a person has a disability or is likely to suffer discomfort). The chairman of the meeting may at any time permit a person to be seated when speaking.
- j A person who speaks at a meeting shall direct his comments to the chairman of the meeting.
- k Only one person is permitted to speak at a time. If more than one person wants to speak, the chairman of the meeting shall direct the order of speaking.
- l 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.**
- m Subject to standing orders which indicate otherwise, anything authorised or required to be done by, to or before the Chairman of the Council may in this absence be done by, to or before the Vice-Chairman of the Council.**
- n The Chairman, if present, shall preside at a meeting. If the Chairman is absent from a meeting, the Vice-Chairman, if present, shall preside. If both the Chairman and the Vice-Chairman are absent from a meeting, a councillor as chosen by the councillors present at the meeting shall preside at the meeting.**
- o Subject to a meeting being quorate, all questions at a meeting shall be decided by a majority of the councillors or councillors with voting rights present and voting.**
- p The chairman of a meeting may give an original vote on any matter put to the vote, and in the case of an equality of votes may exercise his casting vote whether or not he gave an original vote.**
See standing orders 5(i) and (j) below for the different rules that apply in the election of the Chairman of the Council at the annual meeting of the council.
- q 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 that question. Such a request shall be made before moving on to the next item of business on the agenda.**
- r The minutes of a meeting shall include an accurate record of the following:
i) the time and place of the meeting;
ii) the names of councillors present and absent;
iii) interests that have been declared by councillors and non-councillors with voting rights;
iv) whether a councillor or non-councillor with voting rights left the meeting when matters that they held interests in were being considered;
v) if there was a public participation session; and
vi) the resolutions made.
- s A councillor with voting rights who has a disclosable pecuniary interest or another interest as set out in the council's code of conduct in a matter being considered at a meeting is subject to statutory limitations or restrictions under the code on his right to participate and vote on that matter.**

-
- t **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.**

 - u **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.**

 - v A meeting shall not exceed a period of 2 hours

 - w The Openness of Local Government Bodies Regulations 2014 ("the 2014 Regulations") provides that a person may not orally report or comment about a meeting as it takes place if he is present at the meeting of a parish council or its committees but otherwise may:
 - a) **film, photograph or make an audio recording of a meeting;**
 - b) **use any other means for enabling persons not present to see or hear proceedings at a meeting as it takes place or later;**
 - c) **report or comment on the proceedings in writing during or after a meeting or orally report or comment after the meeting.**

 - x No decisions of the council shall be made under agenda Other Items.

4 Standing Committees, Sub-Committees and Working Groups

- a **Standing Committees will be established for work in support of the council on an on-going basis. Working Groups will be convened for specific tasks with a defined start and finish.**
- b **Unless the council determines otherwise, a committee may appoint a sub-committee whose terms of reference and members shall be determined by the committee**
- c **The members of a working group may include non-councillors unless it is a committee which regulates and controls the finances of the council.**
- d **In establishing a committee or working group the Council:**

-
- i) shall approve membership of the committee and working group and, subject to standing orders 4 (c) above, appoint and determine the terms of office of members of such a committee or working group;
 - ii) shall determine and approve the terms of reference; and in the case of working groups agree a timetable for delivery of the task and final report to 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 permit working groups, to determine the number and time of its meetings to deliver the specific task for which it has been established;
 - v) may, subject to standing orders 4 (c) above, appoint and determine the terms of office of the substitute members to a committee or working group 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 chairman of the standing committee
 - vii) shall permit a working group, to appoint its own chairman at the first meeting of the group;
 - viii) shall determine the place, notice requirements and quorum for a meeting of a standing committee and a sub-committee which shall be no less than three;
 - ix) shall determine if the public may participate at a meeting of a committee or working group;
 - x) shall determine if the public and press are permitted to attend the meetings of a standing committee, sub-committee or working group 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 standing committee, sub-committee or working group that they are permitted to attend;
 - xii) will publish details of the membership and the Terms of Reference of all Standing Committees, Sub Committees and Working Groups once approved;
 - xiii) Where the work of a Standing Committee, sub committee or Working Group requires public consultation the Council shall agree:

- a) The form of consultation, the question(s) to be asked and the format for responses;
- b) The timetable for consultation including compilation and analysis of responses and preparation of a draft report for consideration by the Working Group and feedback arrangements to those who respond and more generally
- c) The final report of the Working Group

- xiv) the agreed Final Report and Recommendations of all Working Groups set up to consider and report on specific issues, will be placed on the council website 7 days in advance of the meeting of the Parish Council at which the recommendations will be considered for adoption
- xv) the agreed Final Report shall be reported to the next available Parish Council meeting for its consideration.
- xvi) may dissolve a 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 new Councillors elected take office.**
- b **In a year which is not an election year, the annual meeting of a council shall be held on such day in May as the council may direct.**

-
- c **If no other time is fixed, the annual meeting of the council shall take place at 19.30.**
- 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 directs.**
- e **The first business conducted at the annual meeting of the council shall be the election of the Chairman and Vice-Chairman of the Council.**
- f **The Chairman of the Council, unless he has resigned or becomes disqualified, shall continue in office and preside at the annual meeting until his successor is elected at the next annual meeting of the council.**
- g **The Vice-Chairman of the Council, if any, unless he resigns or becomes disqualified, shall hold office until immediately after the election of the Chairman of the Council at the next annual meeting of the council.**
- h **In an election year, if the current Chairman of the Council has not been re-elected as a member of the council, he shall preside at the meeting until a successor Chairman of the Council has been elected. The current Chairman of the Council shall not have an original vote in respect of the election of the new Chairman of the Council but must give a casting vote in the case of an equality of votes.**
- i **In an election year, if the current Chairman of the Council has been re-elected as a member of the council, he shall preside at the meeting until a new Chairman of the Council has been elected. He may exercise an original vote in respect of the election of the new Chairman of the Council and must give a casting vote in the case of an equality.**
- j Following the election of the Chairman of the Council and Vice-Chairman (if any) of the Council at the annual meeting of the council, the business of the annual meeting shall include:
- k **In an election year, delivery by the Chairman 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 Chairman of the Council of his acceptance of office form unless the council resolves for this to be done at a later date**
- i) confirmation of the accuracy of the minutes of the last meeting of the council;
 - ii) receipt of the minutes of the last meeting of a committee;
 - iii) consideration of the recommendations made by a committee;
 - iv) review of delegation arrangements to committees, sub-committees, staff and other local authorities;
 - v) review of the terms of reference for committees;
 - vi) appointment of members to existing committees;
 - vii) appointment of any new committees in accordance with standing order 4 above;
 - viii) review and adoption of appropriate standing orders and financial regulations;
 - ix) review of arrangements, including any charters and agency agreements, with other local authorities and review of contributions made to expenditure incurred by other local authorities;

-
- x) review of representation on or work with external bodies and arrangements for reporting back;
 - xi) in an election year, to make arrangements with a view to the council becoming eligible to exercise the general power of competence in the future;
 - xii) review of inventory of land and assets including buildings and office equipment;
 - xiii) confirmation of arrangements for insurance cover in respect of all insured risks;
 - xiv) review of the council's and/or staff subscriptions to other bodies;
 - xv) review of the council's complaints procedure;
 - xvi) review of the council's procedures for handling requests made under the Freedom of Information Act 2000 and the Data Protection Act 1998;
 - xvii) review of the council's policy for dealing with the press/media; and Determining the time and place of ordinary meetings of the full council up to and including the next annual meeting of full council.

- I If a Councillor fails throughout a period of six consecutive months from the date of his last appearance, to attend any Council meetings, they will cease to be a Member of the Council, unless the failure is due to some reason approved by the Council before the expiry of the six months.
- The responsibility for ensuring that a member of council does not vacate his or her office through continuous failure to attend meetings rests entirely with that individual councillor. Attendance at a meeting of any committee or subcommittee of the council, or at any joint committee, joint board or other body by whom for the time being any of the functions of the council are being discharged or who were appointed to advise the council on any matter relating to the discharge of the council's functions and as representative of the council at a meeting of any body of persons shall be deemed to be attendance at a meeting of the council. If a Councillor has not attended a full Council meeting for more than four months, an item will be added to the next meeting after the expiry of the four months, for the Councillor to advise Council on any reason for non-attendance and/or advise other eligible meetings attended.

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

- a **The Chairman of the Council may convene an extraordinary meeting of the council at any time.**
- b **If the Chairman of the Council does not or refuses to call an extraordinary meeting of the council within seven days of having been requested in writing to do so by two councillors, any two councillors may convene an extraordinary meeting of the council. The public notice giving the time, place and agenda for such a meeting must be signed by the two councillors.**
- c The chairman 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 chairman of a committee does not or refuses to call an extraordinary meeting within 5 days of having been requested by to do so by 3 members of the committee [or the sub-committee], any 3 members of the committee [and the sub-committee] may convene an extraordinary meeting of a committee [and 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 3 councillors to be given to the Proper Officer in accordance with standing order 9 below, 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) above has been disposed of, no similar motion may be moved within a further six months.

8 Councillor appointments

- a When a Councillor vacancy occurs, it must first be advertised by Wiltshire Council. A by-election will be held, if within fourteen days a poll is claimed by ten electors. If a poll is not claimed, the vacancy may be completed by co-option.
A meeting of the Council will be called immediately it becomes known that a poll has not been demanded. As soon as practicable after the expiry of the 14 days of the date of the public advertisement Council will decide how to organise the advertising and process to fill the vacancy.
Any vacancy to be completed by Council co-option, will be advertised for not less than 2 weeks:
 - at least once, in one or more local papers
 - prominently in the parish council website
 - on all council notice boards
 - by any other appropriate means, agreed by councilAll proposed applicants shall be invited to meet councillors and give a short presentation on why they would like to be a councillor and what benefits they can bring to the community. Council will review and agree the acceptability of proposed applicants and by majority decision select a new Councillor. The co-opted person will complete the Declaration of Acceptance of Office and serve for the remainder of the term of the Councillor replaced.
- b Where more than two persons have been nominated for a position to be filled by the council and none of those persons has received an absolute majority of votes in their favour, the name of the person having the least number of votes shall be struck off the list and a fresh vote taken. This process shall continue until a majority of votes is given in favour of one person. A tie in votes may be settled by the casting vote exercisable by the chairman of the meeting.

9 Motions for a meeting that require written notice to be given to the Proper Officer

- a A motion shall relate to the responsibilities of the meeting which it is tabled for 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 or any weekend or Bank Holiday.

- c The Proper Officer may, before including a motion on the agenda received in accordance with standing order 9(b) above, 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) above is not clear in meaning, the motion shall be rejected until the mover of the motion resubmits it in writing to the Proper Officer so that it can be understood at least 7 clear days before the meeting.
- e If the wording or subject of a proposed motion is considered improper, the Proper Officer shall consult with the chairman 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 Subject to standing order 9(e) above, 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 in a book for that purpose and numbered in the order that they are received.
- h Motions rejected shall be recorded with an explanation by the Proper Officer for their 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 sensitive 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 requirements);
 - xvi) to adjourn the meeting; or

xvii) to close a meeting.

11 Handling confidential or sensitive information

- a The agenda, papers that support the agenda and the minutes of a meeting shall not disclose or otherwise undermine confidential or sensitive information which for special reasons would not be in the public interest.
- b Councillors and staff shall not disclose confidential or sensitive information which for special reasons would not be in the public interest.

12 Draft minutes

- a Draft minutes shall be published on the council website, for public inspection, no later than three weeks after the date of the meeting. Councillors will have a short time to review draft minutes; the Clerk will make such amendments that may be necessary before they are made public. Draft minutes shall be marked DRAFT and include a rider that MINUTES MAY BE UPDATED BEFORE THEY ARE APPROVED AT THE NEXT PARISH COUNCIL MEETING.
- b 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.
- c There shall be no discussion about the draft minutes of a preceding meeting except in relation to their accuracy. A motion to correct an inaccuracy in the draft minutes shall be moved in accordance with standing order 10(a)(i) above.
- d The accuracy of draft minutes, including any amendment(s) made to them, shall be confirmed by resolution and shall be signed by the chairman of the meeting and stand as an accurate record of the meeting to which the minutes relate.
- e If the chairman of the meeting does not consider the minutes to be an accurate record of the meeting to which they relate, he shall sign the minutes and include a paragraph in the following terms or to the same effect: "The chairman of this meeting does not believe that the minutes of the meeting of the () held on [date] in respect of () were a correct record but his view was not upheld by the meeting and the minutes are confirmed as an accurate record of the proceedings."
- f Upon 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(t) above.

- a All councillors and non-councillors with voting rights shall observe the code of conduct adopted by the council.
- b Unless he has been granted a dispensation, a councillor or non-councillor with voting rights shall withdraw from a meeting when it is considering a matter in which he has a disclosable pecuniary interest. He may return to the meeting after it has considered the matter in which he had the interest.
- c Unless he has been granted a dispensation, a councillor or non-councillor with voting rights shall withdraw from a meeting when it is considering a matter in which he has another interest if so, required by the council's code of conduct. He may return to the meeting after it has considered the matter in which he had the interest.
- 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) above, dispensations requests 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 a sub-committee for which the dispensation is required.
- h **A dispensation may be granted in accordance with standing order 13(e) above if having regard to all relevant circumstances the following applies:**
 - 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 or**
 - 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 the Unitary Council that it is dealing with a complaint that a councillor or non-councillor with voting rights has breached the council's code of conduct, the Proper Officer shall, subject to standing order 11 above, report this to the council.
 - b Where the notification in standing order 14(a) above relates to a complaint made by the Proper Officer, the Proper Officer shall notify the Chairman of Council of this fact, and the Chairman shall nominate another staff member to assume the duties of the Proper Officer in relation to the complaint until it has been determined and the council has agreed what action, if any, to take in accordance with standing order 14(d) below.
 - c The council may:
 - i) provide information or evidence where such disclosure is necessary to progress an investigation of the complaint or is required by law;
 - ii) seek information relevant to the complaint from the person or body with statutory responsibility for investigation of the matter;
 - d **Upon notification by the Unitary Council that a councillor or non-councillor with voting rights has breached the council's code of conduct, the council shall consider what, if any, action to take against him. Such action excludes disqualification or suspension from office.**

15 Proper Officer

- 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) provide an agenda, including a brief description of the purpose of each agenda item, published on the council website at least three business days before a meeting of the council, a committee and a sub-committee. The agenda be served on councillors a summons, by email, confirming the time, place and the agenda provided, any such email containing the electronic signature and title of the Proper Officer.
See standing order 3(b) above for the meaning of clear days for a meeting of a full council and standing order 3(c) above for a meeting of a committee.
 - ii) **give public notice of the time, place and agenda at least three clear days before a meeting of the council or a meeting of a committee or a sub-committee (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) above for the meaning of clear days for a meeting of a full council and standing order 3(c) above for a meeting of a committee.
 - iii) subject to standing order 9 above, include on the agenda all motions in the order received unless a councillor has given written notice at least 5 days before the meeting confirming his withdrawal of it;
 - iv) **convene a meeting of full council for the election of a new Chairman of the Council, occasioned by a casual vacancy in his office;**
 - v) facilitate inspection of the minute book by local government electors;
 - vi) **receive and retain copies of byelaws made by other local authorities;**

-
- vii) retain acceptance of office forms from councillors;
 - viii) retain a copy of every councillor's register of interests;
 - ix) assist with responding to requests made under the Freedom of Information Act 2000 and Data Protection Act 1998, in accordance with and subject to the council's policies and procedures relating to the same;
 - x) receive and send general correspondence and notices on behalf of the council except where there is a resolution to the contrary;
 - xi) manage the organisation, storage of, access to and destruction of information held by the council in paper and electronic form;
 - xii) arrange for legal deeds to be executed;
- See also standing order 22 below.
- xiii) arrange or manage the prompt authorisation, approval, and instruction regarding any payments to be made by the council in accordance with the council's financial regulations;
 - xiv) record every planning application notified to the council and the council's response to the local planning authority in a book for such purpose;
 - xv) refer a planning application received by the council to the [Chairman or in his absence the Vice-Chairman of the Council] OR [Chairman or in his absence Vice-Chairman (if any) of the () 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 () committee;
 - xvi) manage access to information about the council via the publication scheme; and
 - xvii) retain custody of the seal of the council (if any) which shall not be used without a resolution to that effect.
- See also standing order 22 below.

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 at each meeting:
 - i) the council's receipts and payments;
 - ii) the council's aggregate receipts and payments for the year to date;
 - iii) the balances held at the end of the period 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 for the year to date for information; and
 - ii) to the full council the accounting statements for the year in the form of Section 2 of the annual 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 applying the form of accounts determined by the council (receipts and payments, or income and expenditure) for a year to 31 March. A completed draft annual return shall be presented to each councillor before the end of the following month of May. The annual return of the council, which is subject to external audit, including the annual governance statement, shall be presented to council for consideration and formal approval before 30 June.

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. procurement policies (subject to standing order 18(c) below) including the setting of values for different procedures where a contract has an estimated value of less than £15,000.
- 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 £15,000 but less than the relevant thresholds in standing order 18(f) is subject to Regulations 109-114 of the Public Contracts Regulations 2015 which include a requirement on the Council to advertise the contract opportunity on the Contracts Finder website regardless of what other means it uses to advertise the opportunity unless it proposes to use an existing list of approved suppliers (framework agreement).**
- d 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 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 **A public contract regulated by the Public Contracts Regulations 2015 with an estimated value in excess of £181,302 for a public service or supply contract or in excess of £4,551,413 for a public works contract (or other thresholds determined by the European Commission every two years and published in the Official Journal of the European Union (OJEU)) shall comply with the relevant procurement procedures and other requirements in the Public Contracts Regulations 2015 which include advertising the contract opportunity on the Contracts Finder website and in OJEU.**
A public contract in connection with the supply of gas, heat, electricity, drinking water, transport services, or postal services to the public; or the provision of a port or airport; or the exploration for or extraction of gas, oil or solid fuel with an estimated value in excess of £363,424 for a supply, services or design contract; or in excess of £4,551,413 for a works contract; or £820,370 for a social and other specific services contract (or other thresholds determined by the European Commission every two years and published in OJEU) shall comply with the relevant procurement procedures and other requirements in the Utilities Contracts Regulations 2016.

g All payments for services or purchases paid by the council must have an invoice addressed to Calne Without Parish Council. If the invoice includes VAT, the invoice must detail the VAT amount and the VAT reference number.

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 above.

b Subject to the council's policy regarding absences from work, the council's most senior member of staff shall notify the chairman of The Human Resources or, if he is not available, the vice-chairman of the Human Resources Committee of absence occasioned by illness or other reason and that person shall report such absence to the Human Resources Committee at its next meeting.

c The chairman of the Human Resources Committee or in his absence, the vice-chairman shall upon a resolution conduct a review of the performance and annual appraisal of the work of the Clerk/RFO. The reviews and appraisal shall be

reported in writing and is subject to approval by resolution by the Human Resources Committee.

- d Subject to the council's policy regarding the handling of grievance matters, the council's most senior employee (or other employees) shall contact the chairman of the Human Resources Committee or in his absence, the vice-chairman of the Human Resources Committee in respect of an informal or formal grievance matter, and this matter shall be reported back and progressed by resolution of the Human Resources Committee.
- e Subject to the council's policy regarding the handling of grievance matters, if an informal or formal grievance matter raised by Clerk relates to the chairman or vice-chairman of the Human Resources Committee, this shall be communicated to another member of the Human Resources Committee, which shall be reported back and progressed by resolution of the Human Resources Committee.
- f Any persons responsible for all or part of the management of staff shall treat the written records of all meetings relating to their performance, capabilities, grievance or disciplinary matters as confidential and secure.
- g The council shall keep all written records relating to employees secure. All paper records shall be secured and locked and electronic records shall be password protected and encrypted.
- h Only persons with line management responsibilities shall have access to staff records referred to in standing orders 19(f) and (g) above if so justified.
- i Access and means of access by keys and/or computer passwords to records of employment referred to in standing orders 19(f) and (g) above shall be provided only to Clerk and/or the Chairman or Vice Chairman of the Council

20 Requests for information

- a In accordance with freedom of information legislation, the Council shall publish information in accordance with its publication scheme and respond to requests for information held by the Council.
- b Correspondence from, and notices served by, the Information Commissioner shall be referred by the Proper Officer to the chairman of the Finance Committee. The said committee shall have the power to do anything to facilitate compliance with the Freedom of Information Act 2000.

21 Relations with the press/media

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

22 Execution and sealing of legal deeds

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

- a A legal deed shall not be executed on behalf of the council unless authorised by a resolution.
- b **Subject to standing order 22(a) above, any two councillors may sign, on behalf of the council, any deed required by law and the Proper Officer shall witness their signatures.**

23 Communicating with District and County or Unitary councillors

- a An invitation to attend a meeting of the council shall be sent, together with the agenda, to the Ward Councillor of the Unitary Council representing the area of the council.
- b Unless the council determines otherwise, a copy of each letter sent to the Unitary Council shall be sent to the ward councillor(s) representing the area of the council.

24 Restrictions on councillor activities

Unless authorised by a resolution, 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.

**For approval by Calne Without Parish Council
8th June 2020**

CALNE WITHOUT PARISH COUNCIL FINANCIAL REGULATIONS

1 GENERAL

- 1.1** These financial regulations govern the conduct of financial management by the council and may only be amended or varied by resolution of the council. Financial regulations are one of the council's governing policy documents providing procedural guidance for members and officers. Financial regulations must be observed in conjunction with the council's standing orders and any individual financial regulations relating to contracts.
- 1.2** The council is responsible in law for ensuring that its financial management is adequate and effective and that the council has a sound system of internal control which facilitates the effective exercise of the council's functions, including arrangements for the management of risk.
- 1.3** The council's accounting control systems must include measures:
- for the timely production of accounts;
- that provide for the safe and efficient safeguarding of public money;
- to prevent and detect inaccuracy and fraud; and identifying the duties of officers.
- 1.4** These financial regulations demonstrate how the council meets these responsibilities and requirements.
- 1.5** Deliberate or wilful breach of these Regulations may give rise to disciplinary proceedings.
- 1.6** Members of Council are expected to follow the instructions within these Regulations. Failure to follow instructions within these Regulations brings the office of councillor into disrepute.
- 1.7** The Clerk has been appointed as RFO for this council and these regulations will apply accordingly
- 1.8** The RFO acts under the policy direction of the council;
administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;
determines on behalf of the council its accounting records and accounting control systems;
ensures the accounting control systems are observed;

maintains the accounting records of the council are up to date in accordance with proper practices;
assists the council to secure economy, efficiency and effectiveness in the use of its resources;
produces financial management information as required by the council.

- 1.9** The accounting records determined by the RFO shall be sufficient to show and explain the council's transactions and to enable the RFO to ensure that any income and expenditure account and statement of balances, or record of receipts and payments and additional information, as the case may be, or management information prepared for the council from time to time comply with the Accounts and Audit Regulations.
- 1.10** The accounting records determined by the RFO shall in particular contain:
entries from day to day of all sums of money received and expended by the council and the matters to which the income and expenditure or receipts and payments account relate;
a record of the assets and liabilities of the council;
wherever relevant, a record of the council's income and expenditure in relation to claims made, or to be made, for any contribution, grant or subsidy.
- 1.11** The accounting control systems determined by the RFO shall include:
procedures to ensure that the financial transactions of the council are recorded as soon as reasonably practicable and as accurately and reasonably as possible;
procedures to enable the prevention and detection of inaccuracies and fraud and the ability to reconstruct any lost records;
identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions;
procedures to ensure that uncollectable amounts, including any bad debts are

not submitted to the council for approval to be written off except with approval of the RFO and that the approvals are shown in the accounting records; and
measures to ensure that risk is properly managed.

1.12 The council is not empowered by these Regulations or otherwise to delegate certain specified decisions. In particular any decision regarding:
setting the final budget or the precept (council tax requirement);
approving accounting statements;
approving an annual governance statement;
borrowing;
writing off bad debts;
declaring eligibility for the General Power of Competence; and
addressing recommendations in any report from the internal or external auditors,
shall be a matter for the full council only.

1.13 In addition, the council must:
determine and keep under regular review the bank mandate for all council bank accounts;
approve any grant or a single commitment and in respect of the annual salary for any employee have regard to recommendations about annual salaries of employees made by the relevant committee in accordance with its terms of reference.

1.14 In these financial regulations, references to the Accounts and Audit Regulations or 'the regulations' shall mean the regulations issued under the provisions of section 27 of the Audit Commission Act 1998, or any superseding legislation, and then in force unless otherwise specified.

In these financial regulations the term 'proper practice' or 'proper practices' shall refer to guidance issued in Governance and Accountability for Local Councils - a Practitioners' Guide (England) issued by the Joint Practitioners Advisory Group (JPAG), available from the websites of NALC and the Society for Local Council Clerks (SLCC).

2 ACCOUNTING AND AUDIT (INTERNAL AND EXTERNAL)

2.1 All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations, appropriate guidance and proper practices.

-
- 2.2** On a regular basis, at least once in each quarter, and at each financial year end, a member other than the Chairman [or a cheque signatory] shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the Finance Committee.
- 2.3** The RFO shall complete the annual statement of accounts, annual report, and any related documents of the council contained in the Annual Return as soon as practicable after the end of the financial year and having certified the accounts shall submit them and report thereon to the council within the timescales set by the Accounts and Audit Regulations.
- 2.4** The council shall ensure that there is an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with proper practices. Any officer or member of the council shall make available such documents and records as appear to the council to be necessary for the purpose of the audit and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary for that purpose.
- 2.5** The internal auditor shall be appointed by and shall carry out the work in relation to internal controls required by the council in accordance with proper practices.
- 2.6** The internal auditor shall:
be competent and independent of the financial operations of the council;

report to council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;

to demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships;

have no involvement in the financial decision making, management or control of the council.
- 2.7** Internal or external auditors may not under any circumstances: perform any operational duties for the council;

initiate or approve accounting transactions; or
direct the activities of any council employee, except to the extent that
such
employees have been appropriately assigned to assist the internal
auditor.

2.8 For the avoidance of doubt, in relation to internal audit the terms
`independent' and `independence' shall have the same meaning as is
described in proper practices.

2.9 The RFO shall make arrangements for the exercise of electors' rights in
relation to the accounts including the opportunity to inspect the accounts,
books, and vouchers and display or publish any notices and statements of
account required by Audit Commission Act 1998, or any superseding
legislation, and the Accounts and Audit Regulations.

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

3 ANNUAL ESTIMATES (BUDGET) AND FORWARD PLANNING

3.1 The RFO must each year, by no later than November, prepare detailed
estimates of all receipts and payments including the use of reserves and all
sources of funding for the following financial year in the form of a budget to
be considered by the **Finance Committee**.

3.2 The council shall fix the precept (council tax requirement), and relevant basic
amount of council tax to be levied for the ensuing financial year not later
than by the end of **January** each year. The RFO shall issue the precept to the
billing authority and shall supply each member with a copy of the approved
annual budget.

3.3 The approved annual budget shall form the basis of financial control for the
ensuing year.

4 BUDGETARY CONTROL AND AUTHORITY TO SPEND

4.1 Expenditure on revenue items may be authorised up to the amounts
included for that class of expenditure in the approved budget.

Such authority is to be evidenced by a minute or by an authorisation slip duly
signed by the Clerk, and where necessary also by the appropriate Chairman.

Contracts may not be disaggregated to avoid controls imposed by these regulations.

- 4.2** The salary budgets are to be reviewed at least annually in November for the following financial year and such review shall be evidenced by a hard copy schedule signed by the Clerk and the Chairman of Council. The RFO will inform committees of any changes impacting on their budget requirement for the coming year in good time.
- 4.3** In cases of extreme risk to the delivery of council services, the clerk may authorise revenue expenditure on behalf of the council which in the clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of **£100**. The Clerk shall report such action to the chairman as soon as possible and to the council as soon as practicable thereafter.
- 4.4** No expenditure shall be authorised in relation to any capital project and no contract entered into or tender accepted involving capital expenditure unless the council is satisfied that the necessary funds are available and the requisite borrowing approval has been obtained.
- 4.5** All capital works shall be administered in accordance with the council's standing orders and financial regulations relating to contracts.
- 4.6** The Clerk shall regularly provide the council with a statement of receipts and payments, these statements shall show explanations of material variance. **These statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances. For this purpose "material" shall be in excess of £100.**
- 4.7** Changes in earmarked reserves shall be approved by council as part of the budgetary control process.

5 BANKING ARRANGEMENTS AND AUTHORISATION OF PAYMENTS

- 5.1** The council's banking arrangements, including the bank mandate, shall be made by

the RFO and approved by the council; banking arrangements may not be delegated to a committee. They shall be regularly reviewed for safety and efficiency. [The council shall seek credit references in respect of members or employees who act as signatories.]

5.2 The RFO shall prepare a schedule of payments requiring authorisation, forming part of the Agenda for the Meeting and, together with the relevant invoices, present the schedule to council, who shall review the schedule for compliance and, having satisfied itself shall authorise payment by a resolution of the council. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of the meeting at which payment was authorised. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of a contract of employment) may be summarised to remove public access to any personal information.

5.3 All invoices for payment shall be examined, verified and certified by the RFO to confirm that the work, goods or services to which each invoice relates has been received, carried out, examined and represents expenditure previously approved by the council.

5.4 The RFO shall examine invoices for arithmetical accuracy and analyse them to the appropriate expenditure heading. The RFO shall take all steps to pay all invoices submitted, at the next available council meeting.

5.5 The Clerk and RFO shall have delegated authority to authorise the payment of items only in the following circumstances:

- a) If a payment is necessary to avoid a charge to interest under the Late Payment of Commercial Debts (Interest) Act 1998, and the due date for payment is before the next scheduled Meeting of council, where the Clerk and RFO certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council or finance commitments
- b) An expenditure item authorised under 5.6 below (continuing contracts and obligations) provided that a list of such payments shall be submitted to the next appropriate meeting of council or
- c) Fund transfers within the councils banking arrangements up to the sum of £10,000, provided that a list of such payments shall be submitted to the next appropriate meeting of council.

-
- 5.6** For each financial year the Clerk and RFO shall draw up a list of due payments which arise on a regular basis as the result of a continuing contract, statutory duty, or obligation (such as but not exclusively) Salaries, PAYE and NI, Superannuation Fund and regular maintenance contracts and the like for which council [or a duly authorised committee,] may authorise payment for the year provided that the requirements of regulation 4.1 (Budgetary Controls) are adhered to, provided also that a list of such payments shall be submitted to the next appropriate meeting of council [or Finance Committee].
A record of regular payments made under 5.6 above shall be drawn up and be signed by two members on each and every occasion when payment is authorised - thus controlling the risk of duplicated payments being authorised and / or made.
- 5.7** In respect of grants a duly authorised committee shall approve expenditure within any limits set by council and in accordance with any policy statement approved by council.
Any Revenue or Capital Grant in excess of £5,000 shall before payment, be subject to ratification by resolution of the council.
- 5.8** Members are subject to the Code of Conduct that has been adopted by the council and shall comply with the Code and Standing Orders when a decision to authorise or instruct payment is made in respect of a matter in which they have a disclosable pecuniary or other interest, unless a dispensation has been granted.

6 INSTRUCTIONS FOR THE MAKING OF PAYMENTS

- 6.1** The council will make safe and efficient arrangements for the making of its payments.
- 6.2** Following authorisation under Financial Regulation 5 above, the council, the Clerk or RFO shall give instruction that a payment shall be made.
- 6.3** All payments shall be affected by cheque or other instructions to the Parish Council's bankers, or otherwise, in accordance with a resolution of Parish Council.
- 6.4** Cheques or orders for payment drawn on the bank account in accordance with the schedule as presented to council shall be signed by two members of council in accordance with a resolution instructing that payment. A member who is a bank signatory, having a connection by virtue of family or business relationships with the beneficiary of a payment, should not, under normal circumstances, be a signatory to the payment in question.
- 6.5** To indicate agreement of the details shown on the cheque or order for payment with the invoice or similar documentation, the signatories shall each also initial the cheque counterfoil.
- 6.6** Cheques or orders for payment shall not normally be presented for signature other

than at a council meeting. Any signatures obtained away from such meetings shall be reported to the council at the next convenient meeting.

- 6.7** If thought appropriate by the Parish Council, payment for certain items (principally salaries) may be made by banker's standing order/ direct debit provided that the instructions are signed, or otherwise evidenced by two members are retained and any payments are reported to Parish Council as made. The approval of the use of a banker's standing order/ direct debit shall be renewed by resolution of the Parish Council at least every two years.
- 6.8** If thought appropriate by the council, payment for certain items may be made by BACS or CHAPS methods provided that the instructions for each payment are signed, or otherwise evidenced, by two authorised bank signatories, are retained and any payments are reported to council as made. The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.
- 6.9** If thought appropriate by the Parish Council payment for certain items may be made by internet banking transfer provided evidence is retained showing which members approved the payment.
- 6.10** Where a computer requires use of a personal identification number (PIN) or other password(s), for access to the Parish Council's records on that computer, a note shall be made of the PIN and Passwords and shall be handed to and retained by the Chairman of Parish Council in a sealed dated envelope. This envelope may not be opened other than in the presence of two other Parish Councillors. After the envelope has been opened, in any circumstances, the PIN and/or passwords shall be changed as soon as practicable. The fact that the sealed envelope has been opened, in whatever circumstances, shall be reported to all members immediately and formally to the next available meeting of the Parish Council. This will not be required for a member's personal computer used only for remote authorisation of bank payments.
- 6.11** No employee or Parish Councillor shall disclose any PIN or password, relevant to the working of the Parish Council or its bank accounts, to any person not authorised in writing by the Parish Council or a duly delegated committee.
- 6.12** Regular back-up copies of the records on any computer shall be made and shall be stored securely away from the computer in question.
- 6.13** The council, and any members using computers for the council's financial business, shall ensure that anti-virus, anti-spyware and firewall software with automatic updates, together with a high level of security, is used.
- 6.14** Where internet banking arrangements are made with any bank, the Clerk shall be appointed as the Service Administrator. The bank mandate approved by the Parish Council shall identify a number of Parish Councillors who will be authorised to

approve transactions on those accounts. The bank mandate will state clearly the amounts of payments that can be instructed by the use of the Service Administrator alone, or by the Service Administrator with a stated number of approvals

6.15 Access to any internet banking accounts will be directly to the access page (which may be saved under “favourites”), and not through a search engine or e-mail link. Remembered or saved passwords facilities must not be used on any computer used for Parish Council banking work. Breach of this Regulation will be treated as a very serious matter under these regulations.

6.16 Changes to account details for suppliers, which are used for internet banking may only be changed on written hard copy notification by the supplier and supported by hard copy authority for change signed by the Clerk. A programme of regular checks of standing data with suppliers will be followed.

6.17 Any payments made in cash by the Clerk (for example for postage or minor stationery items) shall be refunded on a regular basis, at least **quarterly**.

7 PAYMENT OF SALARIES

7.1 As an employer, the council shall make arrangements to meet fully the statutory requirements placed on all employers by PAYE and National Insurance legislation.

The payment of all salaries shall be made in accordance with payroll records and the rules of PAYE and National Insurance currently operating, and salary rates shall be as agreed by council, or duly delegated committee.

7.2. Payment of salaries and payment of deductions from salary such as may be required to be made for tax, national insurance and pension contributions, or similar statutory or discretionary deductions must be made in accordance with the payroll records and on the appropriate dates stipulated in employment contracts, provided that each payment is reported to the next available council meeting, as set out in these regulations above.

7.3 No changes shall be made to any employee's pay, emoluments, or terms and conditions of employment without the prior consent of the council.

7.4 Each and every payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded. This confidential record is not open to inspection or review (under the Freedom of Information Act 2000 or otherwise) other than:

- a) by any councillor who can demonstrate a need to know;
- b) by the internal auditor;

-
- c) by the external auditor; or
- d) by any person authorised under Audit Commission Act 1998, or any superseding legislation.

8 LOANS AND INVESTMENTS

- 8.1** The council will arrange with the council's banks and investment providers for the sending of a copy of each statement of account to the Chairman of the council at the same time as one is issued to the Clerk or RFO
- 8.2** All loans and investments shall be negotiated in the name of the council and shall be for a set period in accordance with council policy
- 8.3** The council shall consider the need for an Investment Strategy and Policy which, if drawn up, shall be in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.
- 8.4** All investments of money under the control of the council shall be in the name of the council.
- 8.5** Payments in respect of short term or long-term investments, including transfers between bank accounts held in the same bank, or branch, shall be made in accordance with Regulation 5 (Authorisation of payments) and Regulation 6 (Instructions for payments).

9 INCOME

- 9.1** The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.
- 9.2** Particulars of all charges to be made for work done, services rendered or goods supplied shall be agreed annually by the council, notified to the RFO and the RFO shall be responsible for the collection of all accounts due to the council.
- 9.3** The council will review all fees and charges at least annually, following a report of the Clerk.
- 9.4** Any sums found to be irrecoverable and any bad debts shall be reported to the council and shall be written off in the year.
- 9.5** All sums received on behalf of the council shall be banked intact as directed by the RFO. In all cases, all receipts shall be deposited with the council's bankers with such frequency as the RFO considers necessary.
- 9.6** The origin of each receipt shall be entered on the paying-in slip.
- 9.7** Personal cheques shall not be cashed out of money held on behalf of the council.
- 9.8** The RFO shall promptly complete any VAT Return that is required. Any repayment claim due in accordance with VAT Act 1994 section 33 shall be made at least annually coinciding with the financial year end.
- 9.9** Where any significant sums of cash are regularly received by the council, the RFO shall take such steps as are agreed by the council to ensure that more than one person

is present when the cash is counted in the first instance, that there is a reconciliation to some form of control such as ticket issues, and that appropriate care is taken in the security and safety of individuals banking such cash.

10 ORDERS FOR WORK, GOODS AND SERVICES

10.1 An official order or letter shall be issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained.

10.2 Order books shall be controlled by the RFO.

10.3 All members and officers are responsible for obtaining value for money at all times. An officer issuing an official order shall ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction, usually by obtaining three or more quotations or estimates from appropriate suppliers, subject to any de minimis provisions in Regulation 11.1 below.

10.4 A member may not issue an official order or make any contract on behalf of the council.

10.5 The RFO shall verify the lawful nature of any proposed purchase before the issue of any order, and in the case of new or infrequent purchases or payments, the RFO shall ensure that the statutory authority shall be reported to the meeting at which the order is approved so that the minutes can record the power being used.

11 CONTRACTS

11.1 a Procedures as to contracts are laid down as follows:

Every contract shall comply with these financial regulations, and no exceptions shall be made otherwise than in an emergency provided that this regulation need not apply to contracts which relate to items (i) to (vi) below:

i. for the supply of gas, electricity, water, sewerage and telephone services;

ii. for specialist services such as are provided by solicitors, accountants, surveyors and planning consultants;

iii. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;

iv. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the council;

v. for additional audit work of the external auditor up to an estimated value of £500 (in excess of this sum the Clerk shall act after consultation with the Chairman and Vice Chairman of council); and

vi. for goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.

- b** Where the council intends to procure or award a public supply contract, public service contract or public works contract as defined by The Public Contracts Regulations 2015 ("the Regulations") which is valued at £15,000 or more, the council shall comply with the relevant requirements of the Regulations.

The Regulations require councils to use the Contracts Finder website to advertise contract opportunities, set out the procedures to be followed in awarding new contracts and to publicise the award of new contracts.

- c** The full requirements of The Regulations, as applicable, shall be followed in respect of the tendering and award of a public supply contract, public service contract or public works contract which exceed thresholds in The Regulations set by the Public Contracts Directive 2014/24/EU (which may change from time to time).

Thresholds currently applicable are:

- a. For public supply and public service contracts 209,000 Euros (£164,176)
b. For public works contracts 5,225,000 Euros (£4,104,394)

- d** When applications are made to waive financial regulations relating to contracts to enable a price to be negotiated without competition the reason shall be embodied in a recommendation to the council.

- e** Such 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. The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post. 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.

- f** 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.

- g** Any invitation to tender issued under this regulation shall be subject to the council's relevant standing order and shall refer to the terms of the Bribery Act 2010.

- h** When it is to enter into a contract of less than **£15,000** in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Clerk shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below £3,000 and above £100 the Clerk or RFO shall strive to obtain 3 estimates.

- i** The council shall not be obliged to accept the lowest or any tender, quote or estimate.

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

12

ASSETS, PROPERTY

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

12.2 No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with any other consents required by law, save where the estimated value of any one item of tangible movable property does not exceed **£250**

12.3 Subject only to the limit set in Regulation 12.2 above, no tangible moveable property shall be purchased or acquired without the authority of the full council. In each case a report in writing shall be provided to council with a full business case.

12.4 The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.

13 **INSURANCE**

13.1 Following the annual risk assessment (per Regulation 17), the RFO shall effect all insurances and negotiate all claims on the council's insurers.

13.2 The RFO shall keep a record of all insurances effected by the council and the property and risks covered thereby and annually review it.

13.3 The RFO shall be notified of any loss liability or damage or of any event likely to lead to a claim and shall report these to council at the next available meeting.

13.4 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.

14 **RISK MANAGEMENT**

14.1 The council is responsible for putting in place arrangements for the management of risk. The Clerk shall prepare, for approval by the council, risk management policy statements in respect of all activities of the council. Risk policy statements and consequential risk management arrangements shall be reviewed by the council at quarterly.

14.2 When considering any new activity, the Clerk [with the RFO] shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the council.

15 **SUSPENSION AND REVISION OF FINANCIAL REGULATIONS**

15.1 It shall be the duty of the council to review the Financial Regulations of the council from time to time. The Clerk shall make arrangements to monitor changes in legislation or proper practices and shall advise the council of any requirement for a consequential amendment to these Financial Regulations.

15.2 The council may, by resolution of the council duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations provided that reasons for the suspension are recorded and that an assessment of the risks arising has been drawn up and presented in advance to all members of council.

Updated for consideration and approval by Council on 8th June 2020

CALNE WITHOUT PARISH COUNCIL

CODE OF CONDUCT

Introduction

Pursuant to section 27 of the Localism Act 2011, Calne Without Parish Council 'council' has adopted this Code of Conduct to promote and maintain high standards of behavior by its members and co-opted members whenever they conduct the business of the Council, including the business of the office to which they were elected or appointed, or when they claim to act or give the impression of acting as a representative of the Council.

This Code of Conduct is based on the principles of selflessness, integrity, objectivity, accountability, openness, honesty, and leadership.

Definitions

For the purposes of this Code, a 'meeting' is a meeting of the Calne Without Parish Council and any of its committees. **This will include face to face and virtual meetings.**

For the purposes of this Code, and unless otherwise expressed, a reference to a 'member' of the Council includes a co-opted member of the Council.

Member obligations

When a member of the Council acts, claims to act or gives the impression of acting as a representative of the Council, he/she has the following obligations.

1. He/she shall behave in such a way that a reasonable person would regard as respectful.
2. He/she shall not act in a way which a reasonable person would regard as bullying or intimidator.
3. He/she shall not seek to improperly confer an advantage or disadvantage on any person.
4. He/she shall use the resources of the Council in accordance with its requirements.
5. He/she shall not disclose information which is confidential or where disclosure is prohibited by law.

Registration of interests

6. Within 28 days of this Code being adopted by the Council, or the member's election or the co-opted member's appointment (where that is later), he/she shall register with the Monitoring Officer the interests which fall within the categories set out in Appendices A and B.
7. Upon the re-election of a member or the re-appointment of a co-opted member, he/she shall within 28 days re-register with the Monitoring Officer any interests in Appendices A and B
8. A member shall register with the Monitoring Officer any changes of interests or new interests in Appendices A and B within 28 days of becoming aware of it.
9. A member need only declare the existence but not the details of any interest, which the Monitoring Officer agrees is a 'sensitive interest'. A sensitive interest is one, which, if disclosed on a public register, could lead the member or a person connected with the member to be subject to violence or intimidation.

Declaration of interests at meetings

10. Where a matter arises at a meeting, which relates to an interest in Appendix A the member shall not participate in a discussion or vote on the matter. He/she only has to declare what his/her interest is if it is not already entered in the member's register of interests or if he/she has not notified the Monitoring Officer of it.
11. Where a matter arises at a meeting which relates to an interest in Appendix A which is a sensitive interest, the member shall not participate in a discussion or vote on the matter. If it is a sensitive interest which has not already been disclosed to the Monitoring Officer, the member shall disclose he/she has an interest but not the nature of it.
12. Where a matter arises at a meeting which relates to an interest in Appendix B, the member shall not vote on the matter. He/she may speak on the matter only if members of the public are also allowed to speak at the meeting.
13. A member only has to declare his/her interest in Appendix B if it is not already entered in his/her register of interests or he/she has not notified the Monitoring Officer of it or if he/she speaks on the matter. If he/she holds an interest in Appendix B which is a sensitive interest not already disclosed to the Monitoring Officer, he/she shall declare the interest but not the nature of the interest.
14. Where a matter arises at a meeting which relates to a financial interest of a friend, relative or close associate (other than an interest in Appendix A), the member shall disclose the nature of the interest and not vote on the matter. He/she may speak on the matter only if members of the public are also allowed to speak at the meeting. If it is a 'sensitive interest' the member shall declare the interest but not the nature of the interest.

Dispensations

15. On a written request made to the Council's proper officer, the Council may grant a member a dispensation to participate in a discussion and vote on a matter at a meeting even if he/she has an interest in Appendices A and B if the Council believes that the number of members otherwise prohibited from taking part in the meeting would impede the transaction of the business; or it is in the interests of the inhabitants in the Council's area to allow the member to take part or it is otherwise appropriate to grant a dispensation.

Appendix A

Subject	Description
Employment, office, trade, profession or vocation	Any employment, office, trade, profession or vocation carried on for profit or gain.
Sponsorship	Any payment or provision of any other financial benefit (other than from the Council) made to the member during the 12 month period ending on the latest date referred to in paragraph 6 above for expenses incurred by him/her in carrying out his/her duties as a member, 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 member or his/her spouse or civil partner or the person with whom the member 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	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 member or his/her spouse or civil partner or the person with whom the member is living as if they were spouses/civil partners (alone or jointly with another) a right to occupy or to receive income.
Licences	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 member's knowledge)--
	(a) the landlord is the Council; and
	(b) the tenant is a body that the member, or his/her spouse or civil partner or the person with whom the member is living as if they were spouses/civil partners is a partner of or a director* of or has a beneficial interest in the securities* of.
Securities	Any beneficial interest in securities* of a body where--
	(a) that body (to the member's knowledge) has a place of business or land in the area of the Council; and
	(b) either--
	(i) the total nominal value of the securities* exceeds £25,000 or one hundredth of the total issued share capital of that body; or
	(ii) if the share capital of that body is of more than one class, the total nominal value of the shares of any one class in which the member, or his/her spouse or civil partner or the person with whom the member 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.

Interests described in the table below.

-
- * '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

Appendix B

An interest, which relates to or is likely to affect:

- (i) any body of which the member is in a position of general control or management and to which he/she is appointed or nominated by the Council;
- (ii) any body--
 - (a) exercising functions of a public nature;
 - (b) directed to charitable purposes;or one of whose principal purposes includes the influence of public opinion or policy (including any political party or trade union) of which the member of the Council is a member or in a position of general control or management;
- (iii) any gifts or hospitality worth more than an estimated value of £50 which the member has received by virtue of his or her office.

Draft for approval by Calne Without Parish Council on 8th June 2020.

**CALNE WITHOUT PARISH COUNCIL
RISK MANAGEMENT SCHEDULE**

Definition of Risk Management

Risk is the threat that an event or action will adversely affect an organisation’s ability to achieve its objectives and to successfully execute its strategies.

Risk management is the process by which risks are identified, evaluated and controlled. It is a key element of the framework of governance together with community focus, structures and processes, standards of conduct and service delivery arrangements.

This document has been produced to enable the Parish Council to assess the risks that it faces and satisfy itself that it has taken adequate steps to minimise them. The Council is aware that although some risks can never be eliminated fully, it has in place a strategy that provides a structured, systematic and focused approach to managing risk, which:

- Identifies the key risks facing the council
- Identifies what the risk may be
- Identifies the level of risk
- Evaluates the management and control of the risk and records findings
- Reviews, assesses and revises procedures if required.

MANAGEMENT					
Subject	Risk(s) Identified	Probability H/M/L	Management/Control of Risk	Review/Assess/Revise	Impact H/M/L
Business Continuity/ Loss of Clerk	Council not being able to continue its business due to an unexpected circumstance	L	All files and records are kept at the Clerks home. The Clerk makes a monthly back up of all files. Vice Chairman holds copies of historic electronic files. Standing Orders identify the necessary procedures to be followed by the council for its effective operation in the absence of the clerk.	Ensure procedures are undertaken. Standing Orders reviewed annually. Adherence to procedures subject to annual audit.	L

<i>Business continuity/ Inability to conduct meetings</i>	<i>If due to national or local restrictions gatherings of people are not allowed or impose an unacceptable risk to those involved</i>	<i>H</i>	<i>The Council has proved its ability to meet virtually and except for problems with broadband connection. Council business is on the most part public and security in terms of personal data is kept to a minimum. Conduct of confidential business will rely on the Clerk and all Councillors ensuring that matters cannot be overheard or recorded in their home setting.</i>	<i>The Council should continue to review the use of virtual software and all users should make updates when prompted by the supplier.</i>	<i>L</i>
Meeting Location	Adequacy	M	Meetings are held in Lansdowne Hall, Derry Hill	Review yearly to ensure facilities meet council requirements. <i>The Council will need to reassess the hall's capability of providing a safe meeting place for public meetings in light of government guidance in operation at the time of meetings restarting</i>	M

Meeting Location	Health and Safety	L	Premises and facilities are maintained by Lansdowne Hall	Room hired for each meeting. <i>The Council will need to reassess the hall's capability of providing a safe meeting place for public meetings in light of government guidance in operation at the time of meetings restarting</i>	L
Council Records	Loss through theft, fire, damage	L	Only legal imposed documents are stored in the Clerk house. All documents since 1996 are also stored electronically. Documents older than 6 years are stored in the Wiltshire Council archives.	Damage or theft is unlikely as storage is in storage boxes within the Clerks property.	L
Council Records Electronic	Loss through damage, fire, corruption of computer	M	The Parish Council electronic records are stored on the Clerks computer. Regular backups are taken and checked. Adequate anti-virus protection is in place.	Back up copy of all documents stored on a remote hard drive. Copies of transparency documents and Minutes are also on the website.	L

FINANCE	
----------------	--

Subject	Risk(s) Identified	Probability H/M/L	Management/Control of Risk	Review/Assess/Revise	Impact H/M/L
Precept	Adequacy of Precept	M	Sound budgeting to underlie annual precept. Parish Council receives budget updates at each council meeting. The Precept is an agenda item for the October meeting	Existing procedures set out in the Council's Financial Regulations are adequate.	H
	Imposition through legislation of a cap on precept increases in any one year	M	The Council budgets for a reserve of at least one year's expenditure based on historical trends when establishing the budget and precept for the succeeding year. Reviewed annually.	Review annually as part of the precept setting process.	M
Insurance	Adequacy Compliance	L L	Annual review of policy undertaken prior to renewal Ensure compliance process in place	Review annually Review annually	M L
Banking	Adequacy checks	L	Council financial regulations define requirements for banking and cheque reconciliation. Financial regulations updated to take	Existing procedures set out in the Council's Financial Regulations are adequate	L

			into account the Council's move to the use of internet banking.		
<i>Banking</i>	<i>Ability to continue with loss of bank signatories</i>	<i>M</i>	<i>The Council has 3 Councillors with the ability to confirm internet banking payments and check balances. Any changes to this are made by bank mandate which requires wet signatures of all 4 signatories. Loss of more than one signatory at a time of restricted meeting could disrupt the council's ability to make payments</i>	<i>Council to review all its bank mandates and add additional signatories as advised by the bank to ensure continued operation.</i>	<i>L</i>
Financial Controls and Records	Adequate checks	L	Monthly reconciliations, two Councillor signatures on cheques with invoice signed to validate amount being incurred. Payments made by bacs still require authority from 2 Councillors.	Existing procedures set out in the Council's Financial Regulations have been reviewed and the level at which contracts must be are adequate.	L
Freedom of Information	Policy provision	L	There have been no requests to date, but council is aware this is an entitlement.	Monitor any requests ensure adequate process in place	L

			Table of charges is in place		
Data Protection Noncompliance with GDPR	Breach of data protection rules	L	The Parish Council only collects information required to carry out its business. Clerk holds sensitive information securely. New email accounts have been implemented to secure information held by Councillors. <i>Virtual meetings will require Councillors to assess the suitability of the space within which they discuss any matters that are data protected.</i>	Review through IT Strategy. <i>Council email protocol in place and Councillors reminded regularly of the need to remove records once business has been completed.</i>	L
Election Costs	Risk of Election (Election Year)	M	Risk is higher in election years. No factors to mitigate this risk. A large number of Councillor vacancies at election time could leave the Council with a number of unfilled vacancies.	Include in budget for an election year in case the Council has to hold further elections not having filled all vacancies. <i>The Council has reviewed it's Standing Orders regarding co-option to make the process flexible so as not to unnecessarily delay a new</i>	M

				<i>Councillor taking office.</i>	
	(outside election year)	M	All costs of an election have to be met by the Parish Council outside an election year, so the Council's reserve includes specific provision for no more than one election per year and this is reviewed annually when the precept is established.	Review as part of the precept setting procedure. <i>The Council has reviewed it's Standing Orders regarding co-option to make the process flexible so as not to unnecessarily delay a new Councillor taking office.</i>	M
VAT	Reclaiming	L	Council has procedure for claiming VAT charged to council	<i>The Council has followed advice from the auditor and will review the need to reclaim VAT quarterly and at a minimum make a claim in January each year.</i>	L
Annual Return	Not submitted within time limits	M	Very tight time frame for annual return completion, internal and external audit completion and council agreement and signature	Existing procedure is very tight due to timescales imposed by external auditors, but no way of improving process. The Council will hold an extraordinary meeting to approve the necessary paperwork if required.	M

ASSETS					
Subject	Risk(s) Identified	Probability H/M/L	Management/Control of Risk	Review/Assess/Revise	Impact H/M/L
Well House	Damage , Vandali sm	M	Old historic well house, no known value.	Existing procedures set out in the Council's Financial Regulations are adequate. Regular inspection	L
Goal Posts Litter Bins Phone Boxes	Loss or Damage	L	Parish Council has goal posts in Derry Hill Petty Acre. Derry Hill and Lower Compton installation. Derry Hill, Stockley installation	Existing procedures set out in the Council's Financial Regulations are adequate. Regular inspection	M
Office Equipm ent	Loss or Damage	L	Clerk own property	Existing procedures for the Clerk to have adequate insurance are required as part of the contract of employment and are adequate.	L

LIABILITY

Subject	Risk(s) Identified	Probability H/M/L	Management/Control of Risk	Review/Assess/Revise	Impact H/M/L
Minutes / Agenda / Statutory Documents	Accuracy and legality	L	Minutes and agenda are produced in the prescribed manner and adhere to legal requirements. Minutes and agenda with other statutory documents are displayed on the council website.	Existing procedures set out in the Council's Standing Orders are adequate.	L
Public Liability	Risk to third party property or individuals	M	Insurance is in place; risk assessment of any individual event is taken	Existing procedures set out in the Council's Financial Regulations are adequate.	L
Legal Liability	Legality of activities	M	Clerk clarifies position on proposals and will seek further advice if necessary	Existing procedures set out in the Council's Standing Orders and Financial Regulations are adequate.	L

Definitions:

Probability

High: The probability of this risk occurring within 12 months is considered to be greater than 75%.

Medium: The probability of the risk occurring within 12 months is considered to be greater than 25% but less than 75%.

Low: The probability of the risk occurring within 12 months is considered to be less than 25%.

Impact

High: An un-budgeted risk that will impact the finances of the council resulting in a need to utilise more than 50% of reserves or that will prevent the council operating effectively in accordance with its standing orders/constitution or have a detrimental impact on the council's reputation.

Medium: A risk that will impact the budgeted finance of the council and require the utilisation of reserves or which could have a short-term impact on the council's effective operation. A manageable impact on the council's reputation.

Low: A risk for which there is a funded mitigation strategy in place and which is being managed effectively which, if it occurs, will have little or no impact on the operation of the Council or its reputation.

	IMPACT			
		Minor	Moderate	Major
PROBABILITY	Frequent	MODERATE	HIGH	HIGH
	Moderate	LOW	MODERATE	HIGH
	Remote		LOW	MODERATE

Draft for approval by Calne Without Parish Council 8th June 2020.