



Carterton Town Council

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29th May 2025

Chair: Vacant
Vice Chair: Vacant
Members: Cllr K Godwin, Cllr J Guest, Cllr E Hatton, Cllr N King, Cllr M McBride,
Cllr M Mead & Cllr D Melvin.

You are hereby summoned to attend an ORDINARY meeting of the **FINANCE & GOVERNANCE COMMITTEE** on **TUESDAY 3rd JUNE 2025 at 6.00pm** at the Town Hall.

Simon Garwood
Town Clerk

AGENDA

- 1 TO ELECT A CHAIR**
To elect a Chair of the Finance & Governance Committee to hold office until May 2026.
- 2 TO ELECT A VICE CHAIR**
To elect a vice Chair of the Finance & Governance Committee to hold office until May 2026.
- 3 APOLOGIES**
Committee to receive apologies for absence.
- 4 DECLARATIONS OF INTEREST and DISPENSATIONS**
With reference to items on the agenda, Members are reminded of their responsibility to declare interests and to update their Register of Interest as required.
- 5 MINUTES OF THE PREVIOUS MEETING**
Committee to approve and sign the minutes of the Finance & Governance Committee meeting held on the [3rd April 2025](#).
- 6 PUBLIC PARTICIPATION**
Members of the public are invited to speak on issues relating to this agenda. The period of time designated for public participation in accordance with Standing Orders 3(e) and (f) shall not exceed 15 minutes, maximum of 3 minutes per person, and will be under the direction of the Chair.

7 FINANCES & ACCOUNTS

To review the AGAR and End of Year financials

8 AUGUST PAYMENTS

To discuss the August payments and consider proposing to Council that August Payments be agreed by email.

9 FINANCIAL REGULATIONS

Members to review the financial regulations as set amended by NALC in March 2025 and make recommendations to Council.

10 INTERNAL AUDITOR

To review the internal auditor quotes and make a recommendation to Council with regard to who to appoint for the financial year 2025-26

11 INTERNAL CONTROLS POLICY

To review the internal controls policy, making any necessary changes and provide Council with a recommendation

12 ASSET REGISTER

To review the asset register.

13 CIVIC PROTOCOL POLICY

To review the Civic Protocol Policy and make a recommendation to Council

14 CODE OF CONDUCT

To review the code of conduct, making any necessary changes and make recommendations to Council

15 INSURANCE RENEWAL

To review the insurance renewal documentation and make a recommendation to council with regards to renewing the policy.

16 BANK SIGNATORIES

To confirm the bank signatories for financial year 2025-2026

17 DATE OF NEXT MEETING

Committee to note the date of the next meeting as 22nd July 2025 at 6pm.



Carterton Town Council

**A Meeting of the FINANCE & GOVERNANCE COMMITTEE was held on
4 MARCH 2025 at 6.00pm in the Town Hall and was attended by the following:**

Chair: Cllr M McBride

Vice Chair: Cllr J Guest

Town Councillors: Cllr K Godwin, Cllr C Lincoln, Cllr M Mead and Cllr D Melvin

Officers: Claire Evans (Deputy Clerk & RFO)

Simon Clerk (Clerk)

Also in attendance: No members of the public present

ITEM	MINUTE	VOTE/ ACTION
FG38-2024-25/1	APOLOGIES	
	MOTION: Committee to receive apologies for absence. The Committee received apologies from: Cllr E Hatton	
FG39-2024-25/2	DECLARATIONS OF INTEREST and DISPENSATIONS	
	With reference to items on the agenda, Members are reminded of their responsibility to declare interests and to update their Register of Interest as required. No declarations of interest were given, Cllr McBride therefore reminded councillors to make a declaration if the need arose during the course of the meeting.	
FG40-2024-25/3	MINUTES OF THE PREVIOUS MEETING	
	MOTION: Committee to approve and sign the minutes of the Finance and Governance meeting held on 5 November 2024. IT WAS RESOLVED to agree the minutes of the Finance and Governance Committee as an accurate and true record of the meeting.	Proposed: MM Seconded: DM Vote: All for

FG41-2024-25/4	PUBLIC PARTICIPATION	
	<p>Members of the public are invited to speak on issues relating to this agenda. The period of time designated for public participation in accordance with Standing Orders 3(e) and (f) shall not exceed 15 minutes, maximum of three minutes per person, and will be under the direction of the Chair.</p> <p>No members of the public were in attendance.</p>	
FG42-2024-25/5	BUDGET	
	<p>MOTION: To discuss funds that should be earmarked for the financial year 2025-2026.</p> <p>Cllr McBride requested that the RFO explain the earmarked reserves and discuss what funds should be earmarked going forward.</p> <p>The RFO explained that £53,800 should be added to the existing £101,167.47 of earmark reserves.</p> <p>These are the suggested reserves:</p> <ul style="list-style-type: none"> £3,500.00 Legal Funds £2,800.00 Community Centre £6,000.00 Allandale £31,000.00 Squash Club £2,000.00 Scout Hut £1,000.00 Marigold Square £1,500.00 Streatfield House £6,000.00 Pavilion <p>These funds were budgeted for the quinquennial works in 2024-2025 but not completed. Therefore they will be carried forward into the budget for 2025/2026.</p> <p>The RFO also discussed the earmarked reserve for Stanmore Crescent. Noting that the earmarked reserve for recreation and open spaces (nominal 337) would be amalgamated with the Play areas reserve (nominal 340) and renamed Stanmore Crescent S106.</p> <p>IT WAS RESOLVED that a recommendation would be made to Council to accept the funds be earmarked for 2025/2026.</p> <p>MOTION: Committee to discuss the year to date budget, and to consider and recommend to Council any actions they feel need to be taken.</p>	<p>Proposed: Seconded: Vote:</p>

	<p>Committee were provided with an income and expenditure dated 28 February 2025.</p> <p>Cllr J Guest questioned whether we would be continuing to pay for the toilets at both allotments. It was clarified that the lease on Kilkenny Allotments will be reviewed when it expires in 2026 and the toilets had been budgeted for until then.</p> <p>No recommendations were made on this.</p> <p>MOTION: To note the monthly expenses list and direct debits.</p> <p>Committee were provided with a list of expected direct debits and monthly expenditure for the financial year 2025/2026.</p> <p>The purpose of this list is to provide clear understanding of the monthly expenditure Council would expect to spend. This allows direct debits to be authorised at the beginning of the year.</p> <p>IT WAS RESOLVED to note the monthly expenditure list and direct debits.</p>	Noted
FG43-2024-25/6	INTERNAL AUDIT	
	<p>MOTION: To review the actions from Kevin Rose IAC internal audit.</p> <p>The auditor completed 97 tests in total. Seven were negative and five not applicable to the Council.</p> <p>Members assessed the interim report and the actions the RFO will take.</p> <p>The full report will be added to the website and RFO will return comments to the internal auditor.</p> <p>IT WAS RESOLVED that these actions would be noted.</p> <p>MOTION: To consider who Council should appoint as the internal auditor for the financial year 2025-2026 and make a recommendation to Council.</p> <p>It is good practice to change the internal auditor every five years to prohibit familiarity. Therefore the RFO has recommended seeking quotes for a new Internal auditor for the financial year 2025-2026</p> <p>The current internal auditor charges £475.00 per visit. A quotation from Mulberry and LCC have been sought. Mulberry</p>	<p>Proposed: MM Seconded: DM Vote: All For</p>

	<p>are quoting £75.00 per hour plus expenses. LCC's quote is still outstanding.</p> <p>IT WAS RESOLVED to recommend to council to change the Internal auditor and the RFO would seek more quotes for comparison and a recommendation would be considered at the next finance and Governance committee meeting.</p>	<p>Proposed: MM Seconded: DM Vote: All For</p>
FG44-2024-25/7	OALC MEMBERSHIP	
	<p>MOTION: To consider renewing the membership to OLAC for 2025-2026. This includes membership to NALC for 2025-2026.</p> <p>MOTION: To note the increase from £2566.00 (excluding VAT) to £2,830.99.</p> <p>The RFO explained that OALC had changed how they calculated the fees for membership and explained that the fee also included membership to NALC.</p> <p>IT WAS RESOLVED that the Committee noted the increase in membership fees.</p> <p>MOTION: Make a recommendation to Council.</p> <p>The general membership was discussed by members, with several expressing how valuable they found the services. The RFO explained that OALC provide training and support for the officers.</p> <p>IT WAS RESOLVED that members would recommend to Council that membership be renewed for 2025-2026.</p>	<p>Noted</p> <p>Proposed: KG Seconded: DM Vote: All For</p>
FG45-2024-25/8	CARTERTON EDUCATION TRUST	
	<p>MOTION: To consider the correspondence from Carterton Education Trust and make a recommendation to Council.</p> <p>During the financial year 2019-2021, a payment of £500.00 was received from the Carterton Education Trust as a contribution towards a mosaic. Due to Covid and other mitigating factors the project did not progress. The Charity have therefore approached Council to refund the donation.</p> <p>IT WAS RESOLVED that a recommendation to refund the donation would be made to Council.</p>	<p>Proposed: McB Seconded: CL Vote: All For</p>
FG46-2024-25/9	COMMITTEE DATES	
	<p>MOTION: To discuss the dates for committee meetings for 2025/2026 and make a recommendation to Council.</p>	

	<p>Members were supplied with a full list of meeting dates, No amendments were made.</p> <p>IT WAS RESOLVED that members would recommend to council the full list of meeting dates</p>	<p>Proposed: Seconded: Vote: All For</p>
FG47-2024-25/10	PAYDAY AMENDMENTS	
	<p>MOTION: To note the change to payday for officers from the last Friday of the month to 27th monthly.</p> <p>The RFO informed members that current pay date did not provide consistency for the staff. The method Unity Trust Bank use to make payments can often mean that staff are not paid until the afternoon and this can cause problems with direct debits. Changing the payment date provides the officers with more stability.</p> <p>The RFO has suggested the 27th of the month unless that date falls on a weekend or bank holiday in which case it will be paid on the Friday prior to the weekend/ bank holiday.</p> <p>IT WAS RESOLVED that the members would recommend to council that officers will be paid on 27th of the Month</p>	<p>Noted</p>
FG48-2024-25/11	DATE OF NEXT MEETING	
	<p>Committee to note the date of the next meeting as 3 June 2025 at 6pm.</p>	<p>Noted</p>

The meeting closed at 6.37pm.

Chair: _____

Date: _____

Section 2 – Accounting Statements 2024/25 for

CARTERTON TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	469,402	418,415	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	432,879	503,096	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	64,536	108,565	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	178,615	232,868	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	N/A	N/A	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	369,787	399,801	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	418,415	397,407	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	418,081	424,907	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	3,352,138	3,384,167	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	NIL	NIL	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2025 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

 SIGNED

Date

29/05/2025

I confirm that these Accounting Statements were approved by this authority on this date:

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Signed by Chair of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED



Financial Regulations

Carterton Town Council

May 2025

CATERTON TOWN COUNCIL FINANCIAL REGULATIONS

Contents

1. General..... 2

2. Risk management and internal control..... 3

3. Accounts and audit..... 4

4. Budget and precept..... 5

5. Procurement 6

6. Banking and payments 8

7. Electronic payments..... 9

8. Cheque payments..... 10

9. Payment cards..... 11

10. Petty Cash..... 11

11. Payment of salaries and allowances 11

12. Loans and investments..... 12

13. Income..... ~~13~~ 13

14. Payments under contracts for building or other construction works..... 13

15. Stores and equipment..... 13

16. Assets, properties and estates 14

17. Insurance..... 14

18. Charities..... 15

19. Suspension and revision of Financial Regulations..... 15

Appendix 1 - Tender process 16

These Financial Regulations were adopted by the council at its meeting held on 17th June 2025.

1. General

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

- **approving an annual governance statement;**
- **borrowing;**
- **declaring eligibility for the General Power of Competence; and**
- **addressing recommendations from the internal or external auditors**

1.7. In addition, the council shall:

- determine and regularly review the bank mandate for all council bank accounts;
- authorise any grant or single commitment in excess of £5,000; and

2. Risk management and internal control

- 2.1. **The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.**
- 2.2. The Clerk with the RFO shall prepare, for approval by the council, a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the council at least annually.
- 2.3. When considering any new activity, the Clerk with the RFO shall prepare a draft risk assessment including risk management proposals for consideration by the council.
- 2.4. **At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.**
- 2.5. **The accounting control systems determined by the RFO must include measures to:**
 - **ensure that risk is appropriately managed;**
 - **ensure the prompt, accurate recording of financial transactions;**
 - **prevent and detect inaccuracy or fraud; and**
 - **allow the reconstitution of any lost records;**
 - **identify the duties of officers dealing with transactions and**
 - **ensure division of responsibilities.**
- 2.6. At least once in each quarter, and at each financial year end, a member other than the Chair shall be appointed to verify bank reconciliations for all accounts produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported to and noted by the council.
- 2.7. Regular back-up copies shall be made of the records on any council computer and stored either online or in a separate location from the computer. The council shall put measures in place to ensure that the ability to access any council computer is not lost if an employee leaves or is incapacitated for any reason.

3. Accounts and audit

- 3.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations.
- 3.2. **The accounting records determined by the RFO must be sufficient to explain the council's transactions and to disclose its financial position with reasonably accuracy at any time. In particular, they must contain:**
 - **day-to-day entries of all sums of money received and expended by the council and the matters to which they relate;**
 - **a record of the assets and liabilities of the council;**
- 3.3. The accounting records shall be designed to facilitate the efficient preparation of the accounting statements in the Annual Governance and Accountability Return.
- 3.4. The RFO shall complete and certify the annual Accounting Statements of the council contained in the Annual Governance and Accountability Return in accordance with proper practices, as soon as practicable after the end of the financial year. Having certified the Accounting Statements, the RFO shall submit them with any related documents to the council, within the timescales required by the Accounts and Audit Regulations.
- 3.5. **The council must ensure that there is an adequate and effective system of internal audit of its accounting records and internal control system in accordance with proper practices.**
- 3.6. **Any officer or member of the council must make available such documents and records as the internal or external auditor consider necessary for the purpose of the audit** and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary.
- 3.7. The internal auditor shall be appointed by council and shall carry out their work to evaluate the effectiveness of the council's risk management, control and governance processes in accordance with proper practices specified in the Practitioners' Guide.
- 3.8. The council shall ensure that the internal auditor:
 - is competent and independent of the financial operations of the council;
 - reports to council in writing, or in person, on a regular basis with a minimum of one written report during each financial year;
 - can demonstrate competence, objectivity and independence, free from any actual or perceived conflicts of interest, including those arising from family relationships; and
 - has no involvement in the management or control of the council
- 3.9. Internal or external auditors may not under any circumstances:
 - perform any operational duties for the council;
 - initiate or approve accounting transactions;

- provide financial, legal or other advice including in relation to any future transactions; or
 - direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.
- 3.10. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as described in The Practitioners Guide.
- 3.11. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts, including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and documents required by the Local Audit and Accountability Act 2014, or any superseding legislation, and the Accounts and Audit Regulations.
- 3.12. The RFO shall, without undue delay, bring to the attention of all councillors any correspondence or report from internal or external auditors.

4. Budget and precept

- 4.1. **Before setting a precept, the council must calculate its council tax requirement for each financial year by preparing and approving a budget, in accordance with The Local Government Finance Act 1992 or succeeding legislation.**
- 4.2. Budgets for salaries and wages, including employer contributions shall be reviewed by the Clerk at least annually in December for the following financial year and the final version shall be evidenced by a hard copy schedule signed by the Clerk.. The RFO will inform committees of any salary implications before they consider their draft their budgets.
- 4.3. No later than October each year, the RFO shall prepare a draft budget with detailed estimates of all income and expenditure for the following financial year,, taking account of the lifespan of assets and cost implications of repair or replacement.
- 4.4. Unspent budgets for completed projects shall not be carried forward to a subsequent year. ~~{Unspent funds for partially completed projects may only be carried forward (by placing them in an earmarked reserve) with the formal approval of the full council.}~~
- 4.5. Each committee shall review its draft budget and submit any proposed amendments to the Finance & Governance committee not later than the end of November each year.
- 4.6. The draft budget, with any committee proposals and one year forecast, including any recommendations for the use or accumulation of reserves, shall be considered by the council.
- 4.7. Having considered the proposed budget and one-year~~}~~ forecast, the council shall determine its council tax requirement by setting a budget. The council shall set a precept for this amount no later than the end of December for the ensuing financial year.

- 4.8. **Any member with council tax unpaid for more than two months is prohibited from voting on the budget or precept by Section 106 of the Local Government Finance Act 1992 and must and must disclose at the start of the meeting that Section 106 applies to them.**
- 4.9. The RFO shall **issue the precept to the billing authority no later than the end of February** and supply each member with a copy of the agreed annual budget.
- 4.10. The agreed budget provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned.
- 4.11. Any addition to, or withdrawal from, any earmarked reserve shall be agreed by the council.

5. Procurement

- 5.1. **Members and officers are responsible for obtaining value for money at all times.** Any officer procuring goods, services or works should ensure, as far as practicable, that the best available terms are obtained, usually by obtaining prices from several suppliers.
- 5.2. The RFO should verify the lawful nature of any proposed purchase before it is made and in the case of new or infrequent purchases, should ensure that the legal power being used is reported to the meeting at which the order is authorised and also recorded in the minutes.
- 5.3. Every contract shall comply with these the council's Standing Orders and these Financial Regulations and no exceptions shall be made, except in an emergency.
- 5.4. **For a contract for the supply of goods, services or works where the estimated value will exceed the thresholds set by Parliament, the full requirements of The Public Contracts Regulations 2015 or any superseding legislation ("the Legislation"), must be followed in respect of the tendering, award and notification of that contract.**
- 5.5. Where the estimated value is below the Government threshold, the council shall (with the exception of items listed in paragraph 5.12) obtain prices as follows:
- 5.6. For contracts estimated to exceed £60,000 including VAT, the Clerk shall seek formal tenders from at least three suppliers agreed by the council OR advertise an open invitation for tenders in compliance with any relevant provisions of the Legislation}. Tenders shall be invited in accordance with Appendix 1.
- 5.7. **For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the Legislation¹ regarding the ~~publication advertising of invitations and notices contract opportunities and the publication of notices about the award of contracts.~~**
- 5.8. For contracts greater than £3,000 excluding VAT the Clerk ~~for RFO~~ shall seek at least 3 fixed-price quotes;

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

- 5.9. where the value is between £500 and £3,000 excluding VAT, the Clerk or RFO shall try to obtain 3 estimates which might include evidence of online prices, or recent prices from regular suppliers.
- 5.10. For smaller purchases, the clerk shall seek to achieve value for money.
- 5.11. **Contracts must not be split into smaller lots to avoid compliance with these rules.**
- 5.12. The requirement to obtain competitive prices in these regulations need not apply to contracts that relate to items (i) to (iv) below:
- i. specialist services, such as legal professionals acting in disputes;
 - ii. repairs to, or parts for, existing machinery or equipment;
 - iii. works, goods or services that constitute an extension of an existing contract;
 - iv. goods or services that are only available from one supplier or are sold at a fixed price.
- 5.13. When applications are made to waive this financial regulation to enable a price to be negotiated without competition, the reason should be set out in a recommendation to the council. Avoidance of competition is not a valid reason.
- 5.14. The council shall not be obliged to accept the lowest or any tender, quote or estimate.
- 5.15. Individual purchases within an agreed budget for that type of expenditure may be authorised by:
- the Clerk, under delegated authority, for any items below ~~£1000~~ excluding VAT.
 - the Clerk, in consultation with the Chair of the Council , for any items below £2,000 excluding VAT.
 - the council for all items over £52,000;
- Such authorisation must be supported by a minute ~~(in the case of council or other auditable evidence trail.~~
- 5.16. No individual member, or informal group of members may issue an official order or make any contract on behalf of the council.
- 5.17. No expenditure may be authorised that will exceed the budget for that type of expenditure other than by resolution of the council except in an emergency.
- 5.18. In cases of serious risk to the delivery of council services or to public safety on council premises, the clerk may authorise expenditure of up to £24,000 excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Clerk shall report such action to the Chair as soon as possible and to the council as soon as practicable thereafter.
- 5.19. No expenditure shall be authorised, no contract entered in to or tender accepted in relation to any major project, unless the council is satisfied that the necessary funds are

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available and that where a loan is required, Government borrowing approval has been obtained first.

- 5.20. An official order or letter shall be issued for all work, goods and services above £250 excluding VAT unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained, along with evidence of receipt of goods.
- 5.21. Any ordering system can be misused and access to them shall be controlled by the RFO.

6. Banking and payments

- 6.1. The council's banking arrangements, including the bank mandate, shall be made by the RFO and authorised by the council; banking arrangements shall not be delegated to a committee. The council has resolved to bank with Unity Trust Bank & Lloyds Bank~~l~~. The arrangements shall be reviewed annually for security and efficiency.
- 6.2. The council must have safe and efficient arrangements for making payments, to safeguard against the possibility of fraud or error. Wherever possible, more than one person should be involved in any payment, for example by dual online authorisation or dual cheque signing. Even where a purchase has been authorised, the payment must also be authorised and only authorised payments shall be approved or signed to allow the funds to leave the council's bank.
- 6.3. All invoices for payment should be examined for arithmetical accuracy, analysed to the appropriate expenditure heading and verified to confirm that the work, goods or services were received, checked and represent expenditure previously authorised by the council before being certified by the RFO. Where the certification of invoices is done as a batch, this shall include a statement by the RFO that all invoices listed have been 'examined, verified and certified' by the RFO.
- 6.4. Personal payments including salaries, wages, expenses and any payment made in relation to the termination of employment may be summarised to avoid disclosing any personal information.
- 6.5. All payments shall be made by online banking, in accordance with a resolution of the council~~or~~ a delegated decision by an officer, unless the council resolves to use a different payment method.
- 6.6. For each financial year the RFO may draw up a schedule of regular payments due in relation to a continuing contract or obligation (such as Salaries, PAYE, National Insurance, pension contributions, rent, rates, regular maintenance contracts and similar items), which the council may authorise in advance for the year.
- 6.7. A list of such payments shall be reported to the next appropriate meeting of the council for information only.
- 6.8. The Clerk and RFO shall have delegated authority to authorise payments in the following circumstances:

- i. any payments of up to £1000 excluding VAT, within an agreed budget.
 - ii. payments of up to £2,000 excluding VAT in cases of serious risk to the delivery of council services or to public safety on council premises.
 - iii. any payment necessary to avoid a charge under the Late Payment of Commercial Debts (Interest) Act 1998 (or to comply with contractual terms), where the due date for payment is before the next scheduled meeting of the council, where the Clerk and RFO certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council.-
 - iv. Fund transfers within the councils banking arrangements up to the sum of £50,000, provided that a list of such payments shall be submitted to the next appropriate meeting of council .
- 6.9. The RFO shall present a schedule of payments requiring authorisation, forming part of the agenda for the meeting, together with the relevant invoices, to the council. The council shall review the schedule for compliance and, having satisfied itself, shall authorise payment by resolution. The authorised schedule shall be initialled immediately below the last item by the person chairing the meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of that meeting.

7. Electronic payments

- 7.1. Where internet banking arrangements are made with any bank, the RFO shall be appointed as the Service Administrator. The bank mandate agreed by the council shall identify ~~{up to 5}~~ ⁵ councillors who will be authorised to approve transactions on those accounts and a minimum of two people will be involved in any online approval process. The RFO may be an authorised signatory, but no signatory should be involved in approving any payment to themselves.}
- 7.2. All authorised signatories shall have access to view the council's bank accounts online.
- 7.3. No employee or councillor shall disclose any PIN or password, relevant to the council or its banking, to anyone not authorised in writing by the council or a duly delegated committee.
- 7.4. The Service Administrator shall set up all items due for payment online. A list of payments for approval, together with copies of the relevant invoices, shall be sent by email or be viewable in person to two authorised signatories.
- 7.5. In the prolonged absence of the Service Administrator an authorised signatory shall set up any payments due before the return of the Service Administrator.
- 7.6. Two councillors who are authorised signatories shall check the payment details against the invoices before approving each payment using the online banking system.

- 7.7. Evidence shall be retained showing which members approved the payment online and a printout of the transaction confirming that the payment has been made shall be appended to the invoice for audit purposes.
- 7.8. A full list of all payments made in a month shall be provided to the next council meeting and appended to the minutes.
- 7.9. With the approval of the council in each case, regular payments (such as gas, electricity, telephone, broadband, water, National Non-Domestic Rates, refuse collection, pension contributions and HMRC payments) may be made by variable direct debit, provided that the instructions are signed/approved online by two authorised members. The approval of the use of each variable direct debit shall be reviewed by the council at least every two years.
- 7.10. Payment may be made by BACS or CHAPS by resolution of the council provided that each payment is approved online by two authorised bank signatories, evidence is retained, and any payments are reported to the council at the next meeting. The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.
- 7.11. If thought appropriate by the council, regular payments of fixed sums may be made by banker's standing order, provided that the instructions are signed or approved online by two members, evidence of this is retained and any payments are reported to council when made. The approval of the use of a banker's standing order shall be reviewed by the council at least every two years.
- 7.12. Account details for suppliers may only be changed upon written notification by the supplier verified by the Clerk and the RFO . This is a potential area for fraud and the individuals involved should ensure that any change is genuine. Data held should be checked with suppliers every two years.
- 7.13. Members and officers shall ensure that any computer used for the council's financial business has adequate security, with anti-virus, anti-spyware and firewall software installed and regularly updated.
- 7.14. Remembered password facilities other than secure password stores requiring separate identity verification should not be used on any computer used for council banking.

8. Cheque payments

- 8.1. Cheques or orders for payment in accordance with a resolution or delegated decision shall be signed by two members.
- 8.2. A signatory having a family or business relationship with the beneficiary of a payment shall not, under normal circumstances, be a signatory to that payment.
- 8.3. To indicate agreement of the details on the cheque with the counterfoil and the invoice or similar documentation, the signatories shall also initial the cheque counterfoil and invoice.

- 8.4. Cheques or orders for payment shall not normally be presented for signature other than at, or immediately before or after a council meeting. Any signatures obtained away from council meetings shall be reported to the council at the next convenient meeting.

9. Payment cards

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

10. Petty Cash

- 10.1. The RFO may maintain a petty cash float of £100 and may provide petty cash to officers for the purpose of defraying operational and other expenses.
 - a) Vouchers for payments made from petty cash shall be kept, along with receipts to substantiate every payment.
 - b) Cash income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.
 - c) Payments to maintain the petty cash float shall be shown separately on any schedule of payments presented for approval.

11. Payment of salaries and allowances

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

~~11.1.~~

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

~~11.2.~~

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

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

~~11.4.~~

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

~~11.5.~~

11.6. Each payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a payroll control account or other separate confidential record, with the total of such payments each calendar month reported in the cashbook. Payroll reports will be reviewed by the finance committee to ensure that the correct payments have been made.

~~11.6.~~

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

~~11.7-11.8.~~

~~11.8-11.9.~~ Before employing interim staff, the council must consider a full business case.

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12. Loans and investments

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

13. Income

- 13.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.
- 13.2. The council will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process, following a report of the Clerk. The RFO shall be responsible for the collection of all amounts due to the council.
- 13.3. Any sums found to be irrecoverable and any bad debts shall be reported to the council by the RFO and shall be written off in the year. The council's approval shall be shown in the accounting records.
- 13.4. All sums received on behalf of the council shall be deposited intact with the council's bankers, with such frequency as the RFO considers necessary. The origin of each receipt shall clearly be recorded on the paying-in slip or other record.
- 13.5. Personal cheques shall not be cashed out of money held on behalf of the council.
- 13.6. The RFO shall ensure that VAT is correctly recorded in the council's accounting software and that any VAT Return required is submitted from the software by the due date. Any repayment claim under section 33 of the VAT Act 1994 shall be made quarterly where the claim exceeds £1000 and at least annually at the end of the financial year.
- 13.7. Where significant sums of cash are regularly received by the council, the RFO shall ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control record such as ticket issues, and that appropriate care is taken for the security and safety of individuals banking such cash.
- 13.8. Any income that is the property of a charitable trust shall be paid into a charitable bank account. Instructions for the payment of funds due from the charitable trust to the council to meet expenditure (already incurred by the authority) will be given by the Managing Trustees of the charity meeting separately from any council meeting.

14. Payments under contracts for building or other construction works

- 14.1. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments, which shall be made within the time specified in the contract based on signed certificates from the architect or other consultant engaged to supervise the works.
- 14.2. Any variation or addition to or omission from a contract must be authorised by the Clerk to the contractor in writing, with the council being informed where the final cost is likely to exceed the contract sum by 5% or more, or likely to exceed the budget available.

15. Stores and equipment

- 15.1. The officer in charge of each section shall be responsible for the care and custody of stores and equipment in that section.

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

16. Assets, properties and estates

- 16.1. The Clerk shall make arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the council.
- 16.2. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date, with a record of all properties held by the council, their location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held, in accordance with Accounts and Audit Regulations.
- 16.3. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.
- 16.4. No interest in land shall be purchased or otherwise acquired, sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law. In each case a written report shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate where required by law).
- No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with any other consents required by law, except where the estimated value of any one item does not exceed £500. In each case a written report shall be provided to council with a full business case.

17. Insurance

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

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

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18. Charities

18.1. Where the council is sole managing trustee of a charitable body the Clerk and RFO shall ensure that separate accounts are kept of the funds held on charitable trusts and separate financial reports made in such form as shall be appropriate, in accordance with Charity Law and legislation, or as determined by the Charity Commission. The Clerk and RFO shall arrange for any audit or independent examination as may be required by Charity Law or any Governing Document.

19. Suspension and revision of Financial Regulations

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

Appendix 1 - Tender process

- 1) Any invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases.
- 2) The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post, unless an electronic tendering process has been agreed by the council.
- 3) Where a postal process is used, each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract. All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one member of council.
- 4) Where an electronic tendering process is used, the council shall use a specific email address that will be monitored to ensure that nobody accesses any tender before the expiry of the deadline for submission.
- 5) Any invitation to tender issued under this regulation shall be subject to Standing Order [Section 18 Financial Controls & Procurement paragraph e](#)~~[insert reference of the council's relevant standing order]~~ and shall refer to the terms of the Bribery Act 2010.
- 6) Where the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision-making process was being undertaken.



**LCC PROPOSAL FOR
CARTERTON TOWN COUNCIL**

27 MARCH 2025

Ref: LCC 25-046

**Local Council Consultancy (LCC)
Collar Factory, Suite 2.01
112 St. Augustine Street
Taunton
Somerset
TA1 1QN**

**Email: consultancy@localcouncilconsultancy.co.uk
Website: www.localcouncilconsultancy.co.uk**

Index

About Us.....	Page 2
About SLCC.....	Page 2
Our Aims.....	Page 3
Our Philosophy.....	Page 3
Our Offering.....	Page 4
Testimonials.....	Page 4
Our Proposal.....	Page 5
Fees & Charges.....	Page 7
Next Steps.....	Page 8
Feedback.....	Page 9
Appendix 1: Terms & Conditions	



About Us

Local Council Consultancy (LCC) was launched in late 2018 by the Society of Local Council Clerks (SLCC) as an additional capability to the advisory and membership services. With the aim to be the first-choice provider for locum and consultancy services in the local council sector, LCC provide a value for money, sector specific consultancy and locum service.

About SLCC

Founded in 1972, SLCC has gone from strength to strength and has a membership representing over 5000 local councils in England and Wales. The vision and ethos are to provide training, guidance, advice, and support to members so that they can develop the professional skills, knowledge and experience necessary for them to best serve their councils and communities; and through this develop the overall recognition and status of the profession.

SLCC provides expertise and guidance, professional training and qualifications, conferences, news, and publications as well as networking opportunities.

Our Aims

LCC aims to deliver bespoke solutions within local councils by improving, informing, and investing in the sector through a value for money and unique ‘profit for purpose’ philosophy. We do this by:

Improving the sector by:

- Providing high quality, professional locums for short-medium-or long- term assignments.
- Identifying needs and delivering solutions within the sector through a network of knowledgeable, qualified associates and locums.

Informing change, growth, and development by:

- Offering bespoke solutions to issues faced by clerks and councils.
- Imparting knowledge and ‘know how’.
- Improving processes and procedures.

Investing in education and learning by:

- Passing available profits to the SLCC Educational Trust to enable clerks to access education.

Our Philosophy

Rather than working to improve our bottom line, we reinvest all surpluses to further the development of professional clerks and, through them, the development of the whole sector, ensuring that the services we offer help councils both directly and indirectly. This unique approach sets LCC apart from others and demonstrates our commitment to enabling positive improvements within the local council sector.

Additionally, we believe in offering value for money, quality solutions and this approach is reflected in our pricing strategy. We intentionally keep our costs to you as low as possible whilst delivering a professional service based on our ethos of improving, informing, and investing in the sector.

Our Offering

LCC has strong connections and a deep understanding of the challenges and opportunities faced by clerks and councils. We have the support and expertise of the SLCC and a team of experienced and qualified associates and locums to work with you, with skills and knowledge gained at councils of all sizes. Our associates and locums are grounded in core public service values and deliver bespoke solutions to meet your needs.

LCC works with councils of all sizes and on a variety of projects from audits to job evaluations, staffing reviews, selection & recruitment and more. We also supply locum services for short-medium-and long-term assignments for any requirement from staff absence through illness, holiday, vacancies, maternity and paternity cover, increased workloads, and one-off projects.

Testimonials & References

Following our work with councils, we seek feedback to ensure the quality of our service delivery and to enable us to continually develop and strive for excellence. Some testimonials we have received are:

“Our council is always grateful to LCC for their exceptional contributions. Time and again they have surpassed our expectations, offering invaluable advice and delivery an outstandingly professional recruitment service. LCC has always helped our council find exceptional staff members, and we deeply value their support”.
Ian Lyons, Chief Executive, Emersons Green Town Council.

“We were kept fully informed through the process. First class service and delivery, will definitely use LCC again and highly recommend other councils to use this service”.
Philip Peacock PSLCC, Huntingdon Town Council.

“LCC were able to plug in the expertise our project needed at a really reasonable rate and ensured its ultimate success. Without the knowledge and guidance of their associate and wider support team there would have been a real risk to delivery”.
Marcus Prouse, Somerset West and Taunton Council.

Our Proposal

LCC would provide an internal audit service for Carterton Town Council for 2025-26 to include both an interim and a year-end audit comprising one on-site visit together with one or more virtual meetings, dependent upon needs.

The LCC Associate assigned to this work would be Claire Tilley.

The role as the Internal Auditor is to be a 'critical friend'. They would look through the Town Council's processes and procedures and, where necessary, would make recommendations which would help improve the Council's governance. Some of these recommendations would be long-term goals, others may need to be implemented more quickly, but the Internal Auditor would be available as part of the Audit process to help guide the Council through what is needed.

The following confirms the basis on which LCC would provide services to the Council to avoid any misunderstandings of respective responsibilities.

1. Internal Audit of the Council

- a. The primary objectives of Internal Audit are:
 - i. to review, appraise and report upon the adequacy of governance and internal control systems operating throughout the Council. To achieve this the Internal Auditor would adopt a predominantly systems-based approach to the audit;
 - ii. to carry out an annual inspection of the books and records of the Council.

The Council is responsible for supplying all documents requested.

- b. Timescales for the effective and efficient method of completing the audit would be as follows:
 - i. ensure that the process laid down within this proposal is acceptable;
 - ii. sign the Terms and Conditions attached to this proposal at Appendix 1 and return by email to consultancy@localcouncilconsultancy.co.uk.
- c. A checklist would then be forwarded to the Council. This should be completed and returned to the Internal Auditor with any documents requested by the date specified. This would then be reviewed prior to the review meeting.
- d. A review meeting would then be arranged, either in person or via Zoom, to discuss the completed checklist and clarify any queries. If further meetings are required, these may be chargeable.

- e. The draft, electronic, editable, version, of the AGAR must be sent to the Internal Auditor **by 31 May**.
- f. The Internal Auditor would check the final Accounting Statement figures (Section 2) of the AGAR. Provided all is in order, the Internal Auditor would then complete the Internal Audit section and return it both electronically and by post.

Note: please do not complete Section 1 of the AGAR until the Council meeting to consider the AGAR.

- g. A narrative report will be issued with the Internal Audit section of the AGAR with any action points.
- h. If timescales are not observed by the Council, this would attract extra charges over and above the quoted fee as laid down below.

2. Scope of Work

Predominantly Internal Audit would review the governance of the Council culminating in the completion of the Internal Audit Report as stated above. The Internal Auditor would identify if the following key areas are in place and working satisfactorily.

- a. Proper Book-keeping
- b. Payment controls in relation to Financial Regulations
- c. Review of the Internal Controls, which will include:
 - i. The Parish Risk Management Assessment;
 - ii. Review of the effectiveness of Internal Financial Control;
 - iii. An overall review of the Council's Internal Controls.
- d. Budgetary controls
- e. Income controls
- f. Petty Cash procedures (if applicable)
- g. Payroll controls
- h. Asset controls
- i. Bank reconciliations
- j. Accounting statements and application of Spending Powers
- k. Exemption criteria (if applicable)
- l. Website and transparency code
- m. Public Rights notice and dates
- n. Publication of previous AGAR
- o. Review of the status of Trusts (if applicable)
- p. Policies review
- q. Review and completeness of minutes
- r. General governance
- s. Review and completeness of audit action plans
- t. Year End procedures, which will include:
 - i. Financial Statements review;

- ii. Review of Council balances;
- iii. Analytical Review;
- iv. Annual Return review.

3. Roles and Responsibilities

The role of an Internal Auditor is one of independence. The Internal Auditor must make it clear that they can in no way involve themselves in the financial decision-making, appointments or any other areas that may give rise to conflicts of interest.

4. The Council Responsibilities

The Responsible Financial Officer / Proper Officer, together with the Council, have clearly defined responsibilities for Risk Management, Internal Control, Internal Audit and the prevention of Fraud and Corruption.

The existence of Internal Audit does not diminish the responsibility of the Council to establish systems of internal control to ensure that activities are conducted in a secure and well-ordered manner.

5. Fees and Charges

Audit Fees will be based on Precept or projected income and expenditure - whichever is highest – and will be subject to an additional LCC Administration Fee. The LCC Administration Fee will be payable on invoice issued by LCC on signature of the Terms and Conditions by the Council (and annually thereafter for a 2 or 3-year agreement). Payment of the Audit Fee is required on invoice issued by LCC on completion of the audit.

NB: LCC offers an internal audit service agreement for a period of 1, 2 or 3 years. All fees and charges specified in the table below are per annum.

LCC Administration Fee (per annum)	£100.00
Audit Fee: Precept / Income or Expenditure	
Under £25,000	£210.00
£25,001 - £50,000	£250.00
£50,001 - £100,000	£300.00
£100,001 – £150,000	£420.00
£150,001 – £200,000	£500.00
Above £200,000	£580.00
All above includes:	
<ul style="list-style-type: none"> • Initial Internal Audit meeting and • An autumn review via Zoom 	

The above fees are on the understanding that all requests for documents and responses to the Internal Audit checklist are provided by the Council within the required timescales.

Additional Charges may be incurred	
Late submission of documents, including the AGAR (no later than 31 May)	£75.00 surcharge
Mileage	£0.45 per mile
Additional meetings (see 1 d. above)	£35.00 per hour
Attendance at a Council meeting	£70.00 (plus mileage)

6. **Requests for attendance at Council Meetings**

The Internal Auditor would be happy to meet Councillors given reasonable notice, if convenient, either online or in person with an additional charge. This would give the Council an opportunity to ask questions, clarify the scope and nature of the work undertaken and to make the Internal Auditor aware of any issues that may be relevant as the cycle of Internal Audit progresses.

A nominal cost for this service is charged at £70 plus mileage.

7. **Request for work outside the scope of Paragraphs 1 to 3**

Any such request for extra audit time to be provided would be discussed at the time and would be subject to an appendix agreement.

8. **Agreement of terms**

Once agreed, the Terms and Conditions (Appendix 1) will remain effective from the date of signature until it is replaced. Either party may vary or terminate the Internal Auditor's authority to act on the Council's behalf at any time; however, if work has already been undertaken, a charge for the work so far, would be made. Notice of termination must be given in writing to LCC.

9. **Next Steps**

We hope you find our proposal acceptable. We are confident that we can work with you and would welcome the opportunity to do so.

To proceed with this proposal, please sign the attached Terms and Conditions (Appendix 1) and return a scanned copy to us. As soon as we receive this, we will assign the work to the Associate who will be in contact with you to commence the work.

Alternatively, if you would like to discuss our proposal or have any questions, please do not hesitate to contact us as we would be more than happy to answer any queries you have.

Additional Services

LCC is in a position to offer additional services to the Council. We offer the following support which is by no means an exhaustive list:

- project management
- development and writing of business cases
- support, advice and development of feasibility studies
- staffing and organisational reviews including job evaluations
- assistance with recruitment
- support with development of Neighbourhood Plans
- procurement advice and support

We would be pleased to provide the Council with a proposal on request.

Feedback

To ensure continuous improvement, we request post project feedback via a short survey.

This only requires a few minutes to complete but helps us to gather important information on the services provided by LCC and its team of associates and locum clerks. The survey will be sent via email once the project has been completed.

APPENDIX 1

Terms and Conditions for the Provision of Consultancy Services – LCC 25-046

Customer: Carterton Town Council

Supplier: Local Council Consultancy

Description of Services

LCC would provide an internal audit service for Carterton Town Council for 2025-26 to include both an interim and a year-end audit comprising one on-site visit together with one or more virtual meetings, dependent upon needs.

The LCC Associate assigned to this work would be Claire Tilley.

The role as the Internal Auditor is to be a ‘critical friend’. They would look through the Town Council’s processes and procedures and, where necessary, would make recommendations which would help improve the Council’s governance. Some of these recommendations would be long-term goals, others may need to be implemented more quickly, but the Internal Auditor would be available as part of the Audit process to help guide the Council through what is needed.

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 - i. to review, appraise and report upon the adequacy of governance and internal control systems operating throughout the Council. To achieve this the Internal Auditor would adopt a predominantly systems-based approach to the audit;
 - ii. to carry out an annual inspection of the books and records of the Council.

The Council is responsible for supplying all documents requested.

- b. Timescales for the effective and efficient method of completing the audit would be as follows:
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- h. If timescales are not observed by the Council, this would attract extra charges over and above the quoted fee as laid down below.

2. Scope of Work

Predominantly Internal Audit would review the governance of the Council culminating in the completion of the Internal Audit Report as stated above. The Internal Auditor would identify if the following key areas are in place and working satisfactorily.

- a. Proper Book-keeping
- b. Payment controls in relation to Financial Regulations
- c. Review of the Internal Controls, which will include:
 - i. The Parish Risk Assessment;
 - ii. Review of the effectiveness of Internal Financial Control;
 - iii. An overall review of the Council's Internal Controls.
- d. Budgetary controls
- e. Income controls
- f. Petty Cash procedures (if applicable)
- g. Payroll controls
- h. Asset controls
- i. Bank reconciliations
- j. Accounting statements and application of Spending Powers
- k. Exemption criteria (if applicable)
- l. Website and transparency code
- m. Public Rights notice and dates
- n. Publication of previous AGAR
- o. Review of the status of Trusts (if applicable)
- p. Policies review
- q. Review and completeness of minutes
- r. General governance
- s. Review and completeness of audit action plans
- t. Year End procedures, which will include:
 - i. Financial Statements review;
 - ii. Review of Council balances;
 - iii. Analytical Review;
 - iv. Annual Return review.

3. Roles and Responsibilities

The role of an Internal Auditor is one of independence. The Internal Auditor must make it clear that they can in no way involve themselves in the financial decision-making, appointments or any other areas that may give rise to conflicts of interest.

4. The Council Responsibilities

The Responsible Financial Officer / Proper Officer, together with the Council, have clearly defined responsibilities for Risk Management, Internal Control, Internal Audit and the prevention of Fraud and Corruption.

The existence of Internal Audit does not diminish the responsibility of the Council to establish systems of internal control to ensure that activities are conducted in a secure and well-ordered manner.

5. Fees and Charges

Audit Fees will be based on Precept or projected income and expenditure - whichever is highest – and will be subject to an additional LCC Administration Fee. The LCC Administration Fee will be payable on invoice issued by LCC on signature of the Terms and Conditions by the Council (and annually thereafter for a 2 or 3-year agreement). Payment of the Audit Fee is required on invoice issued by LCC on completion of the audit.

NB: LCC offers an internal audit service agreement for a period of 1, 2 or 3 years. All fees and charges specified in the table below are per annum.

LCC Administration Fee (per annum)	£100.00
Audit Fee: Precept / Income or Expenditure	
Under £25,000	£210.00
£25,001 - £50,000	£250.00
£50,001 - £100,000	£300.00
£100,001 – £150,000	£420.00
£150,001 – £200,000	£500.00
Above £200,000	£580.00
All above includes:	
<ul style="list-style-type: none"> • Initial Internal Audit meeting and • An autumn review via Zoom 	

The above fees are on the understanding that all requests for documents and responses to the Internal Audit checklist are provided by the Council within the required timescales.

Additional Charges may be incurred	
Late submission of documents, including the AGAR (no later than 31 May)	£75.00 surcharge
Mileage	£0.45 per mile
Additional meetings (see 1 d. above)	£35.00 per hour
Attendance at a Council meeting	£70.00 (plus mileage)

6. Requests for attendance at Council Meetings

The Internal Auditor would be happy to meet Councillors given reasonable notice, if convenient, either online or in person with an additional charge. This would give the Council an opportunity to ask questions, clarify the scope and nature of the work undertaken and to make the Internal Auditor aware of any issues that may be relevant as the cycle of Internal Audit progresses.

A nominal cost for this service is charged at £70 plus mileage.

7. Request for work outside the scope of Paragraphs 1 to 3

Any such request for extra audit time to be provided would be discussed at the time and would be subject to an appendix agreement.

8. Agreement of terms

The Terms and Conditions will remain effective from the date of signature until it is replaced. Either party may vary or terminate the Internal Auditor’s authority to act on the Council’s behalf at any time; however, if work has already been undertaken, a charge for the work so far, would be made. Notice of termination must be given in writing to LCC.

Terms of the Service

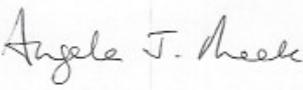
The Supplier will indemnify the Customer for the service provided and will deliver the support set out in the description of services. The total costs of the service will be in accordance with Section 5 “Fees and Charges”, excluding VAT. Mileage if required will be charged at £0.45 per mile.

Conduct of the Consultant and the Supplier

The Associate will abide by the SLCC Code of Conduct and will have their own professional indemnity insurance. The customer agrees to offer the necessary assistance and support to the Associate in the completion of their work and that their Officers and Members will abide by their own Codes of Conduct. The Head of LCC should be contacted in the event of any issues which cannot be resolved by the Customer and the Associate.

Acceptance of Quote

The Customer accepts the quote and the Terms Conditions set out above and the Supplier undertakes to deliver the services herein described. Please quote reference LCC 25-046 in all correspondence.

<p>Signed for Local Council Consultancy</p>  <p>Name: Angela Meek Date: 27 March 2025</p>	<p>Signed for Carterton Town Council</p> <p>Name: Date:</p> <p>Internal Audit Service for *one/two/ three years accepted <i>(*please delete as appropriate)</i></p>
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Dear Clerk/RFO

As part of a range of services we offer to town and parish councils, Mulberry Local Authority Services (LAS) Ltd provide an internal audit service which is conducted in accordance with current guidelines and accounting practices as set out in the Smaller Authorities Proper Practices Panel (formerly JPAG) Practitioner's Guide.

Generally, we conduct two audits a year as a minimum. The first (interim audit) concentrates on the governance and accountability functions of the council and deals with procedural aspects of the audit (Financial Regulations, Standing Orders, risk assessments, internal control systems, processes, policies, etc.). The second (final audit) focuses on the financial aspects and the checking of the Annual Governance and Accountability Return (AGAR) and supporting information being submitted to the external auditors.

Our councils have found this approach beneficial, as it provides an opportunity to address any weaknesses identified at the interim audit before completion of the Annual Internal Audit Report at the final audit. We are always happy to consider a different frequency of visits to suit your council's needs, and are happy to answer any questions that may arise during the year.

Mulberry LAS (previously as part of Mulberry & Co) have been conducting internal audits for local councils for over 20 years. Our team of auditors have extensive sector specific knowledge and experience and can rotate between councils to ensure complete independence is maintained throughout your engagement period with us.

In the 2024/25 financial year, we will complete circa 270 internal audits ranging from small councils exempt from a limited assurance review to larger Town and Parish Councils with multi-million pound turnovers and complex financial arrangements, with a combination of on-site and remote audits taking place to suit the council's circumstances.

We base our charges on an hourly rate and for the financial year commencing on 1 April 2025 this is £75 per hour + VAT (£85 + VAT for councils with a precept exceeding £1 million). Travel costs for on-site visits are charged at the standard HMRC rate of 45p per mile. We do not charge for travel time.

The length of time for the audit(s) will depend on the scale and complexity of your council's financial operations, and once appointed, your assigned internal auditor will be happy to discuss this with you in more detail. We offer engagement periods of either one or three years. If you choose to appoint us for three years, we guarantee the hourly rate will not increase for the duration of that engagement period.

Becoming an internal audit client of Mulberry LAS also provides you with access to a discounted rate on our comprehensive training programme for officers and councillors, with further information and details of our upcoming courses available via www.mulberrylas.co.uk/training-programme

If you have any further questions, please do not hesitate to contact me.

Andy
Andy Beams
Director, Mulberry Local Authority Services Ltd

Internal Audit Guidance 2024/25



Table of contents

Introduction	3
Location of audit	3
Who is to carry out the work?	4
How long will an audit take?	4
Engagement letter	5
Fees and services	5
Your right to complain	5
Audit plan	6
Decision tree for document preparation	11
Document lists	12
Contact information	13

Introduction

We are writing to confirm your 2024/25 internal audit arrangements. Internal audit is an on-going function, undertaken regularly throughout the financial year, to test the continuing existence and adequacy of the authority's internal controls. It results in an annual assurance report to council designed to improve effectiveness and efficiency of the activities and operating procedures under the authority's control.

Mulberry Local Authority Services Ltd recommend that councils have at least two internal audits per annum with one in the autumn (interim) and one after the council financial year-end. In some cases, your council may well have additional interim audits where there are significant areas to focus upon, or your financial arrangements are of a more complex nature.

The interim audit(s) will generally focus on the governance and accountability functions of the council, with the accurate completion of the Annual Governance and Accountability Return (AGAR) and supporting information for the external auditor the primary focus for the year-end audit.

At the conclusion of each review, we provide the council with a detailed written report confirming our findings and making recommendations where applicable for the improvement of internal processes, and providing assurance that the council's systems are fit for purpose.

Location of audit

We aim to carry out a minimum of one internal audit visit on site during the year to allow greater opportunity to effectively test processes and procedures. If this visit does not highlight any specific concerns, we may then offer the option to complete the year-end internal audit remotely.

Please note that bookings are available on a first come first served basis, and we will try to accommodate all reasonable requests for specific dates and times.

LAWS AND REGULATIONS

Regulation 5 (1) of the Accounts and Audit Regulations 2015 imposes a duty on local councils to 'undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal audit standards or guidance.' For parish and town councils, this guidance is set out in the NALC publication "Governance and Accountability for Smaller Authorities in England."

The purpose of internal audit is to review and report to the council whether its systems of financial and other internal controls over its activities and operating procedures are effective.

Onsite audits

An onsite audit is our preferred method for conducting the interim visits, due to the volume of transactional information which may be needed for review. Your auditor will attend on site at the agreed date and time. Please ensure you have access to the information listed (see decision tree on page 11) for the visit. **If information is available electronically, there is no need to print this specifically for the audit.** Assuming all information is available at that time of the audit, we will aim to complete our report within 48 hours of the visit.

Remote audits

If you request a remote audit, we respectfully request that information be provided to us **at least one week in advance of your booked date and time.** This allows the internal auditor the opportunity to conduct their initial review in advance of a scheduled telephone or video conversation during which further questions may arise and additional sample testing documents may be requested. The information (see decision tree on page 11) can either be made available via an online shared folder (OneDrive, SharePoint, Dropbox, etc.) or emailed as attachments to your assigned internal auditor (see contact details on page 13).

Please ensure you provide the correct contact telephone number or video conference link when you book your date and time.

The remote audit report will then be finalised, pending receipt of any additional information requested, and issued to the council.

Who is to carry out the work?

Audit work will be carried out by one of our trained internal auditors. You will be advised which team member will carry out the audit at the time of booking, although we reserve the right to assign a different team member at short notice if necessary.

How long will an audit take?

This is dependent on the scale and complexity of your council's accounts. We aim to conduct the detailed governance review work at the interim audit, so that at the year-end our work is focused on the Annual Governance and Accountability Return (AGAR) and the information being presented to the external auditor.

As a guide, we generally allow four to six hours for a full year's auditing for a small/medium sized Parish Council, but we are happy to discuss this in more detail prior to the audit visit. The core testing we will carry out is detailed in this guidance, although we may conduct further tests as required. Testing of the council websites may be conducted remotely in advance of any scheduled visit.

Engagement letter

Our engagement letters set out the basis of our professional engagement, including describing our respective responsibilities. Please contact us if the contents of this letter are not in accordance with your understanding of our terms of appointment or you do not have an engagement letter.

If you have begun a new engagement period for the 2024/25 financial year, an engagement letter has been issued to you. Please ensure this engagement letter is signed electronically, **as we cannot start work until the engagement letter has been approved.**

If you previously appointed us on a long-term agreement, then your existing engagement letter remains in force.

Fees and services

We base our charges on an hourly rate as detailed in your engagement letter, plus £0.45p per mile for travel expenditure. All our fees and charges are subject to VAT at the prevailing rate.

Your right to complain

If you feel unhappy at any time about the service that we provide to you, please first raise your concerns with your assigned internal auditor. If you are not satisfied with the outcome, we operate a formal complaints procedure, which can be accessed on our website www.mulberrylas.co.uk

If you require any further information, or have any queries, please do not hesitate to contact us.

Kind regards

Directors, Mulberry Local Authority Services Ltd

Audit Plan

Audit assertions	Recommended minimum testing
Appropriate books of accounts have been kept properly throughout the year.	<ul style="list-style-type: none"> • Ensure the correct roll forward of the prior year cashbook balances to the new financial year • Check a sample of financial transactions in cashbooks to bank statements, etc. The sample size dependent on the size of the authority and nature of accounting records maintained
The council's financial regulations have been met, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.	<ul style="list-style-type: none"> • Review the procedures in place for acquisition of formal tenders and quotes, ensuring they are in line with the Standing Orders and Financial Regulations which should be based on the latest version. • Ensure that consistent values are in place for the acquisition of formal tenders between Standing Orders and Financial Regulations (frequently different limits are recorded in the two documents) • Review the procedures for receipt of invoices, agreement of invoice detail and confirmation of goods /services delivery and approval for payment. Ideally, a suitably designed certification stamp should be in place providing for evidencing of these checks and payment authorisation • Check that there is effective segregation between the writing of cheques or the setting up of online payments, and physical release of payments • Check that VAT reclaims are prepared and submitted in a timely manner in line with the underlying records and in accordance with current HMRC requirements • Where debit / credit cards are in use, establish the total monthly and individual transaction limits and ensure appropriate controls over physical security and usage of the cards are in place
The council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<ul style="list-style-type: none"> • Ensure that authorities have prepared, and formally adopted, at least once annually, an appropriate and comprehensive register of assessed risks, both regular and ad hoc • Ensure that appropriate levels of insurance cover are in place for land, buildings, public, employers' and hirers' (where applicable) liability, fidelity guarantee, business interruption and cyber security • Ensure that appropriate arrangements are in place for monitoring play areas, open spaces and sports pitches: such reviews should be undertaken by appropriately qualified external inspectors or, if by officers or members, that they have received the appropriate training and accreditation

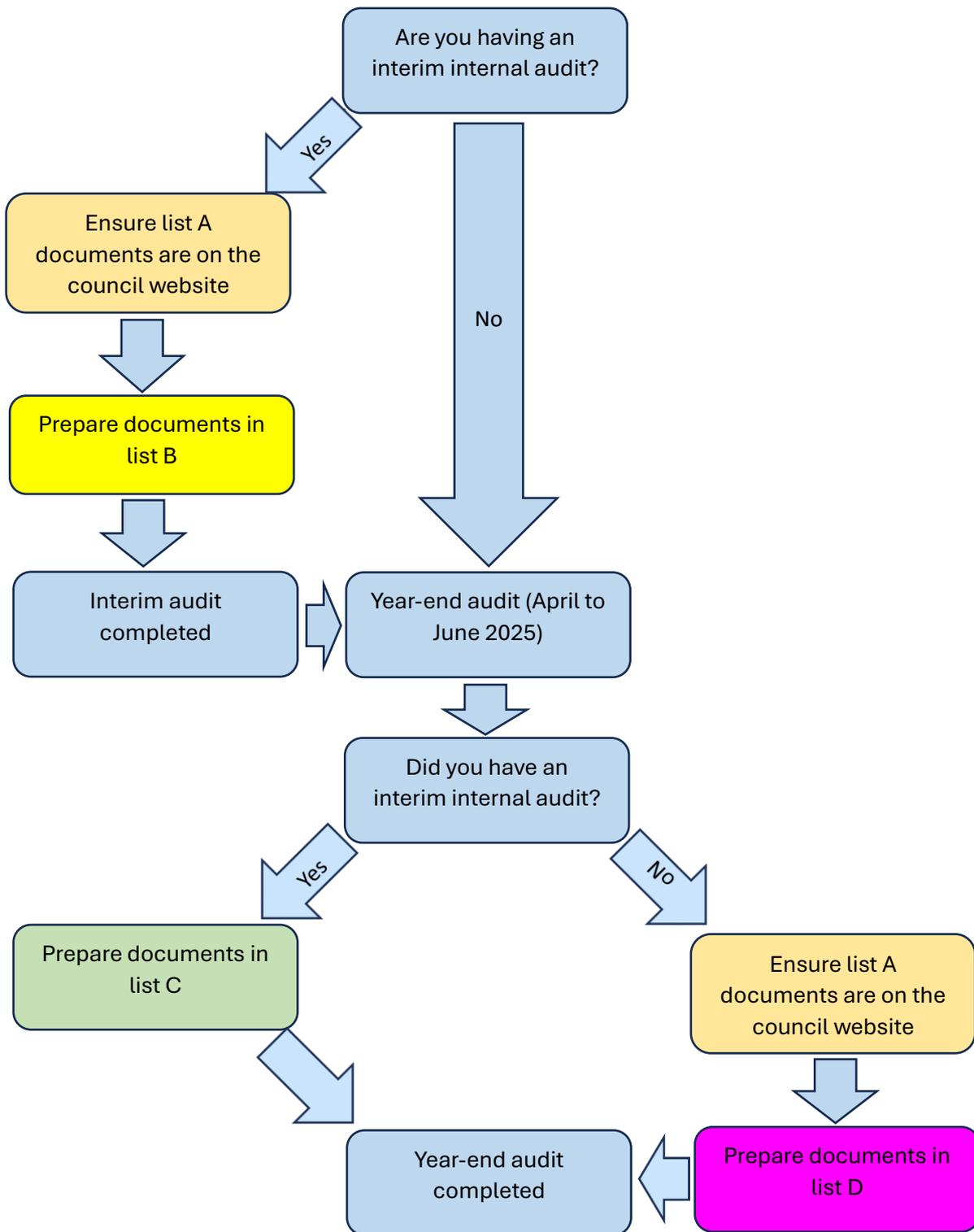
<p>The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.</p>	<ul style="list-style-type: none"> • Ensure that the full authority, not a committee, has considered, approved and adopted the annual precept in accordance with the required precepting authority timetable • Ensure that budget reports are prepared and submitted to council / committees periodically during the year with appropriate commentary on any significant variances • Review the budget performance either during the year or at the financial year-end seeking explanations for any significant or unanticipated variances • Ensure that the authority has considered the establishment of specific earmarked reserves and reviews them annually as part of the budget assessment process • Ensure that the precept in the accounts matches the submission form to the relevant authority and the public record of precepted amounts
<p>Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.</p>	<ul style="list-style-type: none"> • Review “aged debtor” listings to ensure appropriate follow up action is in place • Allotments: ensure that appropriate signed tenancy agreements exist, that an appropriate register of tenants is maintained identifying that debtors are monitored. • Burials: ensure that a formal burial register is maintained that it is up-to-date and that a sample of interments and memorials are appropriately evidenced, that fees have been charged at the correct approved rate and been recovered within a reasonable time: (Authorities should also acquire and retain copies of Burial / Cremation certificates) • Hall hire: ensure that an effective diary system for bookings is in place identifying the hirer, hire times and ideally cross-referenced to invoices raised • Leases: ensure that leases are reviewed in a timely manner in accordance with the terms of the lease and rents similarly reviewed appropriately at the due time • Other variable income streams: ensure that appropriate control procedures and documentation are in existence to provide a clear audit trail through to invoicing and recovery of all such income • Where amounts are receivable on set dates during the year, ensure that an appropriate control record is maintained duly identifying the date(s) on which income is due and received / banked
<p>Petty cash payments were properly supported by receipts, all petty cash expenditure was approved,</p>	<ul style="list-style-type: none"> • Several authorities are now running down and closing their petty cash accounts and using debit / credit cards for ad hoc purchases. Consequently, a “not applicable” response is frequently required in this area.

<p>and VAT appropriately accounted for.</p>	<ul style="list-style-type: none"> • Review the systems in place for controlling any petty cash and cash floats (used for bar, catering, etc.) • Check a sample of transactions during the financial year to ensure appropriate supporting documentation is held • Review the existence of evidenced periodic independent verification of the petty cash and any other cash floats held • Ensure that VAT is identified wherever incurred and appropriate • Physically check the petty cash and other cash floats held • Where bar or catering facilities are in place, ensure that appropriate cashing-up procedures are in place reconciling the physical cash takings to the till “Z” total readings
<p>Salaries to employees and allowances to members were paid in accordance with council approvals, and PAYE and NI requirements were properly applied.</p>	<ul style="list-style-type: none"> • Ensure that, for all staff, a formal employment contract is in place together with a confirmatory letter setting out any changes to the contract • Ensure that appropriate procedures are in place for the payment of members allowances and deduction of any tax liability • Ensure that, for a sample of staff salaries, gross pay due is calculated in accordance with the approved spinal point on the NJC scale or hourly rate, if off-scale, and with the contracted hours • Ensure that appropriate tax codes are being applied to each employee • Where free or paid software is used, ensure that it is up to date. • For the test sample of employees, ensure that tax is calculated appropriately • Check the correct treatment of pension contributions to either the Local Government Pension Scheme (non - taxable, deducted from the gross salary or schemes like NEST which already allow for tax deductions) • For NI, ensure that the correct deduction and employer’s contributions are applied: NB. The employers’ allowance is not available to councils but may be used by other authorities • Ensure that the correct employers’ pension percentage contribution is being applied • Ensure that for the test sample, the correct net pay is paid to the employee with tax, NI and pension contributions correctly paid to the respective agencies
<p>Asset and investments registers were complete and accurate and properly maintained.</p>	<p><u>Tangible fixed assets</u></p> <ul style="list-style-type: none"> • Ensure that the authority is maintaining a formal asset register and updating it routinely to record new assets at original purchase price, net of VAT and removing any disposed of / no longer serviceable assets • Physically verifying the existence and condition of high value, high risk assets may be appropriate

	<ul style="list-style-type: none"> • Ideally, the register should identify for each asset the purchase cost and, if practicable, the replacement / insured cost, the latter being updated annually and used to assist in forward planning for asset replacement • Additions and disposals records should allow tracking from the prior year to the current • Ensure that the asset value to be reported in the AGAR at Section 2, Box 9 equates to the prior year reported value, adjusted for the nominal value of any new acquisitions and /or disposals • Compare the asset register with the insurance schedule to ensure that all assets as recorded are appropriately insured or “self-insured” by the authority <p><i>Fixed asset investments</i></p> <ul style="list-style-type: none"> • Ensure that all long-term investments (i.e., those for more than 12-month terms) are covered by the “Investment Strategy” and reported as Assets in the AGAR at Section 2, Box 9. <p><i>Borrowing and lending</i></p> <ul style="list-style-type: none"> • Ensure that the authority has sought and obtained appropriate DMO approval for all loans acquired • Ensured that the authority has accounted for the loan appropriately (i.e., recorded the full value of the loan - any arrangement fee should be regarded as an admin expense) in the year of receipt • Ensure that the combined principal loan repayment and interest for the year is correctly recorded in the AGAR at Section 2 Box 5 • Ensure that the outstanding loan liability as of 31st March each year is correctly recorded in the AGAR at Section 2, Box 10 (value should be verified via the DMO website) • Where the authority has issued loans to local bodies, they should ideally seek signed indemnities from the recipient body, or their members, agreeing to underwrite the loan debt
<p>Periodic and year-end bank account reconciliations were properly carried out.</p>	<ul style="list-style-type: none"> • Ensure that bank reconciliations are prepared routinely, and are subject to independent scrutiny and sign-off by members • Verify the accuracy of the year-end bank reconciliation detail and ensure accurate disclosure of the combined cash and bank balances in the AGAR, Section 2, Box 8 • Where the authority has bank balances exceeding £100,000 it has an appropriate investment strategy
<p>Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the</p>	<ul style="list-style-type: none"> • Ensure that, where annual turnover exceeds £200,000, appropriate records are maintained throughout the year on an Income and Expenditure basis to facilitate budget reporting in that vein • Ensure that appropriate accounting arrangements are in place to account for debtors and creditors during the year and at the financial year-end

<p>cash book, were supported by an adequate audit trail from underlying records, and where appropriate debtors and creditors were properly recorded.</p>	<ul style="list-style-type: none"> • Check the AGAR for completion and accuracy • Trace the source of the amounts entered to the AGAR
<p>If the authority certified itself as exempt from a limited assurance review in the previous year, it met the exemption criteria and correctly declared itself exempt.</p>	<ul style="list-style-type: none"> • The correct exemption certificate was prepared and minuted in accordance with the statutory submission deadline • That it has been published, together with all required information on the council’s website and noticeboard
<p>The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements</p>	<ul style="list-style-type: none"> • This test applies only to those councils covered by the £25,000 External Audit exemption • Internal auditors should review the authority’s website ensuring that all required documentation is published in accordance with the Transparency Code for Smaller Authorities
<p>The authority, during the previous year correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations</p>	<ul style="list-style-type: none"> • Examine a copy of the required “Public Notice” ensuring that it clearly identifies the statutory 30 working day period when the authority’s records are available for public inspection. • Check whether councils have minuted the relevant dates at the same time as approving the AGAR
<p>The authority has complied with the publication requirements for the previous year’s AGAR</p>	<ul style="list-style-type: none"> • Confirm the Notice for the Exercise of Public Rights and Sections 1 and 2 of the AGAR are published on the council website. • Check the External Auditor Report and Certificate and Notice of Conclusion of Audit are published on the council website.
<p>Trust funds (including charitable) The council met its responsibilities as a trustee.</p>	<ul style="list-style-type: none"> • Confirm that all charities of which the council is a Trustee are up to date with Charity Commission filing requirements • Confirm that the council is the sole trustee on the Charity Commission register • Confirm that the council is acting in accordance with the Trust deed • Confirm that the charity meetings and accounts are recorded separately from those of the council • Review the level and activity of the charity and where a risk-based approach suggests such, review the Independent Examiner’s report

Decision tree for document preparation



Document Lists

List A - Information to be available on Parish Council website	
	Financial Regulations and Standing Orders
	Register of Members' Interests (or link to principal authority page where information is published)
	Minutes, agendas and non-confidential supporting papers for all council and committee meetings
	Data to comply with the relevant Transparency Act Regulations
	2023/24 signed Annual Governance and Accountability Return (AGAR)
	2023/24 Notice of Elector's Rights
	2023/24 External Auditor's Certificate and Notice of Conclusion of Audit
	Pages 4, 5 and 6 of the AGAR's for the period 2019/20 to date

List B – for interim internal audits	
1	Minute references of review of Financial Regulations and Standing Orders
2	Minute references of review of risk assessments and risk management policies
3	Minute references of review of 2023/24 internal audit report(s)
4	Minute reference of review and acceptance of 2023/24 External Auditor's Certificate and Notice of Conclusion of Audit
5	Minute reference of review of any fees and charges levied by the council (if applicable)
6	If using electronic accounting package - nominal ledger report
7	Copy of cashbooks year to date (either Excel spreadsheet or from your accounting package)
8	Report showing income and expenditure compared to budget year to date
9	List of earmarked reserves year to date
10	Copy of last submitted VAT return and evidence of receipt of refund amount
11	Copy of insurance certificate and policy schedule
12	Copy of financial risk assessments
13	Copy of draft 2025/26 budget or detail of timescale for budget and precept setting
14	Petty cash cashbook (if applicable) and copy of vouchers
15	Payroll summaries and pay slips for two consecutive calendar months
16	Copy of fixed asset register showing additions and deletions since 31 March 2024
17	Copy of signed bank reconciliations and bank statements for three consecutive months
18	Confirmation of charity numbers where council acts as sole managing trustee (if applicable)
19	Copy of signed Acceptance of Office form for last appointed councillor
20	Comments on any issues raised at previous internal or external audits

List C – For year-end internal audit where interim audit has been conducted	
1	Completed Annual Governance and Accountability Return (AGAR)
2	Full audit trail to support the amounts in boxes 1 to 7 on the AGAR
3	Report detailing income and expenditure versus budget to 31 March 2025
4	If using electronic accounting package - nominal ledger report
5	Detail of earmarked reserves and general reserve balances on 31 March 2025
6	Bank reconciliations for all bank accounts for 31 March 2025, together with bank statements
7	Completed variance analysis to explain differences as required by the External Auditor
8	Explanation of the difference between boxes 7 & 8 on the AGAR (where applicable)
9	PWLB statement dated 31 March 2025 and details of direct debit payments made in year
10	Copy of fixed asset register to 31 March 2025 matching total in box 9 on the AGAR
11	Completed notice for the Exercise of Public Rights 2025

List D – For year-end internal audit where interim audit has NOT been conducted	
1	Minute references of review of Financial Regulations and Standing Orders
2	Minute references of review of risk assessments and risk management policies
3	Minute references of review of 2023/24 internal audit report(s)
4	Minute reference of review and acceptance of 2023/24 External Auditor’s Certificate and Notice of Conclusion of Audit
5	Minute reference of review of fees and charges levied by the council
6	If using electronic accounting package - nominal ledger report
7	Copy of cashbooks year to date (either Excel spreadsheet or from your accounting package)
8	Report showing income and expenditure compared to budget year to date
9	List of earmarked reserves year to date
10	Copy of last submitted VAT return and evidence of receipt of refund amount
11	Copy of insurance certificate and policy schedule
12	Copy of financial risk assessments
13	Copy of 2025/26 budget and details of minute reference showing council approval
14	Petty cash cashbook (if applicable) and copy of vouchers
15	Payroll summaries and pay slips for two consecutive calendar months
16	Copy of signed bank reconciliations and bank statements for three consecutive months
17	Confirmation of charity numbers where council acts as sole managing trustee (if applicable)
18	Copy of signed Acceptance of Office form for last appointed councillor
19	Comments on any issues raised at previous internal or external audits
20	Completed Annual Governance and Accountability Return (AGAR)
21	Full audit trail to support the amounts in boxes 1 to 7 on the AGAR
22	Report detailing income and expenditure versus budget to 31 March 2025
23	If using electronic accounting package - nominal ledger report
24	Detail of earmarked reserves and general reserve balances on 31 March 2025
25	Bank reconciliations for all bank accounts for 31 March 2025, together with bank statements
26	Completed variance analysis to explain differences as required by the External Auditor
27	Explanation of the difference between boxes 7 & 8 on the AGAR (where applicable)
28	PWLB statement dated 31 March 2025 and details of direct debit payments made in year
29	Copy of fixed asset register to 31 March 2025 matching total in box 9 on the AGAR
30	Completed notice for the Exercise of Public Rights 2025

Contact information

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Website: www.mulberrylas.co.uk



Carterton Town Council

Review of the Effectiveness of Internal Controls Policy

June 2025

Reviewed by the Finance and Governance Committee

Adopted by the Full Town Council

Introduction

This document has been prepared to support the annual review of the effectiveness of internal controls for Carterton Town Council, in accordance with the requirements of the Accounts and Audit Regulations and the guidance accompanying the Annual Governance and Accountability Return (AGAR).

The review provides an evidence-based framework to demonstrate that the council has established sound systems of internal financial control, risk management, governance and compliance. It is intended to give members, officers, internal auditors, and the wider public assurance that public funds are being properly safeguarded, monitored and accounted for.

Completion of this checklist allows the Council to address each of the assertions in Section 1 of the AGAR, evidencing where arrangements are in place, where improvements may be needed, and where decisions have been formally made and recorded. This process should be undertaken annually and be approved by Full Council, ensuring that the Council can confidently affirm its responsibilities in the governance statement.

The majority of the evidence should be drawn from decisions recorded in council minutes, supported by policies, procedures, and financial records. Where documentation or decisions are not yet in place, explanatory notes and planned actions should be recorded to support ongoing improvement and transparency.

This review supports the Council's commitment to good governance, sound financial stewardship, and continuous improvement in the management of its affairs on behalf of the local community.

Review of effectiveness of internal controls for xx Council 2024/25

Completion of this form will assist the council in answering the Annual Governance Statement (Section 1) of the Annual Governance and Accountability Return (AGAR) and provide a comprehensive review of whether the council’s internal controls are effective.

The majority of the evidence will require that it has been considered it at a council meeting having been on an agenda and minuted accordingly.

If the evidence is not available, detail the reason.

Some of the actions will be provided in Standing Orders and Financial Regulations.

Assertion	Action / Evidence
<p>Assertion 1: We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.</p> <p><i>i.e.: prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i></p>	
<p>Financial Management. Has the council:</p>	
<p>Prepared and approved a budget for the financial year 2024 / 25 in a timely manner?</p> <p><i>Provide date and minute reference of approval</i></p>	<p>Date:</p> <p>Minute reference:</p>
<p>Considered the precept provision following the consideration of the budget?</p> <p><i>Provide date and minute reference of approval</i></p>	<p>Date:</p> <p>Minute reference:</p>
<p>Appointed a Responsible Financial Officer?</p> <p><i>Provide date and minute reference of appointment</i></p>	<p>Date:</p> <p>Minute reference:</p>
<p>Ensured that the RFO has put in place effective procedures to record and keep up to date all financial transactions?</p> <p><i>Note reports from Councillor Responsible for Internal Financial Control</i></p>	
<p>Checked the bank reconciliation regularly against bank statements</p>	<p>Minute references:</p>
<p>Reviewed investments (if over £100k) and investment register</p> <p><i>Provide date and minute reference of strategy (if appropriate)</i></p>	<p>Date:</p> <p>Minute reference:</p>

Assertion		Action / Evidence
	Prepared the previous year's statement of accounts in a timely manner <i>Note reports and ensure all is complete before 30 June</i>	Date presented: Minute reference:
	Adopted a General Reserve Policy <i>Provide date and minute reference of approval of policy</i>	Date: Minute reference:
	Council response:	Yes / No
<p>Assertion 2: We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness. i.e.: made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</p>		
Internal Control. Has the council:		
	Fully reviewed and adopted Standing Orders and Financial Regulations ensuring they are modified appropriately? <i>Provide dates and minute references of approval</i>	SOs Date: Minute reference: FRs Date: Minute reference:
	Adopted a procedure on how to make orders for goods or services? <i>Provide date and minute reference of approval</i>	Date: Minute reference:
	Adopted a procedure for the handling of receipts, both cash and online payments. <i>Provide date and minute reference of approval</i>	Date: Minute reference:
	Adopted a payment procedure <i>Provide date and minute reference of approval</i>	Date: Minute reference:
	Considered the banking arrangements and signatories <i>Provide date and minute reference of approval</i>	Date: Minute reference:
	Adopted a debit card payment procedure <i>Provide date and minute reference of approval</i>	Date: Minute reference:
	Confirmed employee remuneration <i>Provide date and minute reference of approval</i>	Date: Minute reference:

Assertion		Action / Evidence
	Registered with HMRC as an employer	Yes / No
	Registered with the Pension Regulator	Yes / No
	Made appropriate arrangements for handling VAT <i>Review cashbook and 126 VAT Reclaim / Returns</i>	Date 126 VAT Reclaim made: Dates VAT Return completed:
	Considered how fixed assets and equipment are secured, maintained and managed <i>Provide policy</i>	
	Reviewed any loans and long-term liabilities <i>Provide evidence</i>	
	Council response:	Yes / No

Assertion 3: We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.

i.e.: has only done what it has the legal power to do and has complied with Proper Practices in doing so.

Compliance with Laws. Has the council:

	Ensured that it has acted within its powers and has not taken a decision which exceeds its powers <i>Provide evidence of powers used</i>	
	Ensured that it has recorded any S137 grants separately (if appropriate)	
	Appropriately adopted the General Power of Competence (if applicable) <i>Provide date of adoption and minute reference</i>	Date: Minute reference:
	Council response:	Yes / No

Assertion 4: We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.

i.e.: during the year has given all persons interested the opportunity to inspect and ask questions about this authority's accounts.

Assertion	Action / Evidence
Public Rights. Has the council:	
<p>Ensured that the electorate of the parish / town was notified of the public rights period (30 working days including the first 10 working days of July)</p> <p><i>Provide minute reference, link to notice on website and confirm dates including date of notice</i></p>	<p>Minute reference:</p> <p>URL:</p> <p>Date of publication:</p> <p>First date:</p> <p>Last date:</p>
<p>Published the previous year's AGAR on the website</p> <p><i>Provide URL</i></p>	<p>URL:</p>
<p>Received, reported and published the External Auditor's report and certificate</p> <p><i>Provide minute reference and URL</i></p>	<p>Minute reference:</p> <p>URL:</p>
<p>Published the notice of conclusion of audit on the noticeboards and website</p> <p><i>Provide date of publication and URL</i></p>	<p>Date:</p> <p>URL:</p>
Council response:	Yes / No
<p>Assertion 5: We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required:</p> <p><i>i.e.: considered and documented the financial and other risks it faces and has dealt with them properly.</i></p>	
Risk Management. Has the council:	
<p>Identified, assessed and recorded all the risks associated with actions and decisions taken during the year.</p> <p><i>Provide date of review of the Risk Assessment / Strategy, minute reference and URL</i></p>	<p>Review date:</p> <p>Minute reference:</p> <p>URL:</p>
<p>Addressed those risks by putting in place appropriate measures to mitigating and management of the risk</p>	
<p>Reviewed the insurance in terms of provider</p> <p><i>Provide date of agreement, minute reference and name of provider</i></p>	<p>Date agreed:</p> <p>Minute reference:</p> <p>Provider Name:</p>

Assertion	Action / Evidence
<p>Reviewed the insurance in terms of cover</p> <p>Provide assurance that the assets have been reviewed</p> <p><i>Confirm that the assets on the insurance schedule are correct, the details of the Fidelity Guarantee, Public Liability and Employer's Liability insurance levels</i></p>	<p>Assets:</p> <p>Fidelity Guarantee: £</p> <p>Public Liability: £</p> <p>Employer's Liability: £</p>
<p>Ensured that any additional assets such as play areas and halls have satisfactory checks</p>	<p>Details:</p> <p>Date agreed:</p> <p>Minute reference:</p>
<p>Council response:</p>	<p>Yes / No</p>

Assertion 6: We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.

i.e.: arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this authority.

Internal Audit. Has the council:

<p>Provided the Internal Auditor with a Terms of Reference prior to appointment?</p> <p><i>Date and minute reference of agreement of ToR together with URL</i></p>	<p>Date:</p> <p>Minute reference:</p> <p>URL:</p>
<p>Appointed an independent and competent person to undertake the review?</p> <p><i>Date and minute reference of appointment</i></p>	<p>Date:</p> <p>Minute reference:</p>
<p>Provided the internal auditor with all documents requested?</p> <p><i>Review internal audit report</i></p>	
<p>Council response:</p>	<p>Yes / No</p>

Assertion 7: We took appropriate action on all matters raised in reports from internal and external audit.

i.e.: responded to matters brought to its attention by internal and external audit.

Internal and External Reports. Has the council:

<p>Considered all matters raised by both internal and external auditors and documented corrective action as appropriate.</p>	
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Assertion		Action / Evidence
	List as appropriate: <i>Provide details</i>	
	Council response:	Yes / No
<p>Assertion 8: We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.</p> <p><i>i.e.: disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i></p>		
Significant Events. Has the council:		
	Considered the consequences, or potential consequences of any events or actions on the council's finances and whether those need to be reflected in the statement of accounts.	
	Council response:	Yes / No
<p>Assertion 9: Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.</p> <p><i>i.e.: has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i></p>		
Trust Funds. Has the council:		
	Understood the difference between a Custodian Trustee and a Sole Managing Trustee?	
	If appropriate, met all its responsibilities as a Sole Managing Trustee including reporting the finances as appropriate and holding an AGM as necessary.	Date of report: Date of AGM:
	Council response:	Yes / No
<p>Assertion 10: <i>(Assertion text to be confirmed)</i> This section is to comply with the 2025/26 AGAR</p>		
Digital and Data Compliance. Has the council:		

Assertion	Action / Evidence
<p>A generic email account hosted on an authority-owned domain?</p> <p><i>Provide minute reference and URL</i></p>	<p>Email address:</p>
<p>Complied with the legal requirements for websites under the Accessibility Regulations 2018</p> <p><i>Provide date website checked</i></p>	<p>Date website checked:</p>
<p>Adopted a website accessibility statement?</p> <p><i>Provide date of adoption, minute reference and URL to statement</i></p>	<p>Date:</p> <p>Minute reference:</p> <p>URL:</p>
<p>Adopted a privacy statement?</p> <p><i>Provide date of adoption, minute reference and URL to statement</i></p>	<p>Date:</p> <p>Minute reference:</p> <p>URL:</p>
<p>Published documentation as specified in the Freedom of Information Act 2000 such as the ICO Publication Scheme?</p> <p><i>Provide publication scheme information including date of adoption, minute reference and URL</i></p>	<p>Date:</p> <p>Minute reference:</p> <p>URL:</p>
<p>Published documentation as specified in the Transparency Codes for Smaller Authorities?</p> <p><i>Provide URL to documentation</i></p>	<p>URL:</p>
<p>Adopted an IT Policy</p> <p><i>Provide date of adoption, minute reference and URL to policy</i></p>	<p>Date:</p> <p>Minute reference:</p> <p>URL:</p>
<p>Council response:</p>	<p>Yes / No</p>

Payment Procedure

Clerk

- Inspects the invoice
- Checks it against the agreed minute to order
- Ensures that the invoice is correctly addressed to the Council
- Confirms the budget
- Confirms the net amount, VAT element and gross amount
- Completes invoice payment sheet
- Sets up the payment ready for online authorisation

Council

- Councillors inspect invoices against the minutes and the payment sheet
- Ensure that the details on the invoice are correct and correlate with the payment sheet
- Authorises payments with the bank

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	Carterton Town Council Fixed Assets 2024-25													
2				31.3.24							31.3.25			
3	Item	Description	Location	Date of Purchase if known	Purchase Price	Proxy Value	Additions	Date purchased	Disposals	Date Disposed	Total Assets	Insurance Value		
4		Operational Assets (Land & Buildings)				This is Insurance value						For information only		
5		Town Hall	19 Alvescot Road	1982	£520,395	if the cost is not known					£520,395			
6		Town Hall Extension	19 Alvescot Road	2013	£164,585	Assets can not be increased					£164,585	£694,290	This includes Fixtures below	
7		Town Hall office addition	19 Alvescot Road	2024							£0			
8		Carterton Community Centre	North East Carterton	2008	£1,350,000	in value or depreciated in					£1,350,000	£1,533,037		
9		Squash Club	Swinbrook Road	1977	£150,000						£150,000	£568,964		
10		The Pavilion	ARRG	1980	£7,500						£7,500	£96,388		
11		New Pavilion	ARRG		£4,040						£4,040			
12		The Bandstand	Alvescot Road	2014	£50,000						£50,000	£61,696		
13		Carterton Town Football Club Ground	Swinbrook Road	1973	£3,225						£3,225			
14		Willow Meadows and Car Park	Alvescot Road	1980	£72,500						£72,500			
15		Allandale	Burford Road	2011	£185,915						£185,915	£176,382		
16		1 Streatfield House	Burford Road	Feb-16	£280,000						£280,000	£300,000		
17														
18		Total Operational Assets			£2,788,160		£0		£0		£2,788,160			
19														
20		Non Operational Land and Buildings												
21														
22		Skateboarding Facility (Disposed of 2017)	Upavon Way	1998	£1,000						£1,000		Teen shelter retained	
23		New Skatepark	Upavon Way	2017	£100,000						£100,000			
24		BMX Track	Upavon Way	2004	£15,000						£15,000			
25														
26		Total Non Operational			£116,000		£0		£0		£116,000			
27														
28		Equipment												
29		Allandale Contents (Disposed of 2018)	Burford Road	Various	£0						£0			
30		Fixtures & Fittings	Town Hall	Various	£30,000						£30,000	£30,000		
31		Cooker	Town Hall	Jan-15	£249						£249			
32		Kenwood Dishwasher	Town Hall		£246						£246			
33		Town Hall Tables (10)	Town Hall	Nov-16	£2,383						£2,383			
34		Archive Cupboards	Town Hall	Nov-14	£304						£304			
35		Mayor's Parlour Filing Cabinet	Town Hall	Nov-14	£139						£139			
36		Pavilion Kitchen	ARRG	2014	£3,500						£3,500			
37		Town Clock	The Clockhouse	1990	£1,500						£1,500	£2,898		
38		Christmas Lights (New)	Sth Industrial Estate	Dec-15	£12,794						£12,794			
39		Christmas Snow Tubes (20)	Sth Industrial Estate	02.10.2019	£3,175						£3,175			
40		26 Planters (11 Disposed of 2024)	Town Centre	1998	£18,000				£7,615	01.11.2024	£10,385			
41		12 Traffic Bollards & Flower Baskets	Town Centre	1998	£2,500						£2,500			
42		6 Bus Shelters	Various Sites	2001	£12,500						£12,500			
43		New Bus Shelters	Various Sites	2007	£23,000						£23,000			
44		10 Public Seats	Various Sites	Various	£1,700						£1,700			
45		16 Benches	Various Sites	Dec 15/Jan 16	£9,396						£9,396			
46		Litter Bins	Various Sites	2015/16	£4,020						£4,020			
47		Town Entrance Gates	4 locations	Feb-16	£4,366						£4,366			
48		Tower Square Furniture	Alvescot Road	2008	£7,200						£7,200			
49		Tower Square Moasic	Alvescot Road	2008	£4,000						£4,000	£4,635		
50		William Carter Bust	Town Hall	2000	£5,000						£5,000	£7,526		
51		Millennium Tapestry	Town Hall	2000	£2,000						£2,000	£2,507		
52		Sculpture	Marigold Square	2010	£6,000						£6,000	£46,068		
53		Sculptures (2)	Market Square	Feb-16	£0						£0	£24,000		
54		Silent Soldiers' (4)	Town Gates	Apr-18	£1,000						£1,000			
55		Silent Soldiers' (8)	Various Sites	Aug-18	£2,000						£2,000			
56		Willow Meadows Car Park Barrier	Willow Meadows		£1,360						£1,360			
57		Computer Equipment	Town Hall		£2,227		£3,245	01 June 2024	£2,227	01 June 2024	£3,245			
58		Grounds Maint Equipment			£5,500						£5,500			
59		Squash Club Boiler			£1,775						£1,775			

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	Carterton Town Council Fixed Assets 2024-25													
2				31.3.24							31.3.25			
3	Item	Description	Location	Date of Purchase if known	Purchase Price	Proxy Value	Additions	Date purchased	Disposals	Date Disposed	Total Assets	Insurance Value		
60		Streatfield House Gas Boiler			£2,275						£2,275			
61		Community Centre Boilers x 2			£18,828						£18,828			
62		Town Hall CCTV			£1,632						£1,632			
63		Shed at Town Hall (Gifted)	Town Hall	Jun-24	£1						£1			
64		Hedge cutter	Town Hall Shed	30th August 2024	£256						£256			
65		Stimmer	Town hall shed								£0			
66		Noticeboards x 6	Various locations	Mar-25	£11,128						£11,128			
67		Tables x 5	Town Hall		£1,776						£1,776			
68		Pressure sprayer knapsack	Town Hall shed	Sep-24	£64						£64			
69		Desk Risers	Town Hall office	Feb-25	225						£225			
70		Total Equipment			£190,826		£3,245		£9,842		£184,229			
71														
72		Play Equipment												
73		Play Equipment	Alvescot Road	2011	£57,000						£57,000			
74		Play Equipment	Trefoil Way	2006	£70,000						£70,000			
75		Play Equipment	Swinbrook Road	2004	£5,500						£5,500			
76		Play Equipment (Disposed of 2017)	Pampas Close	1995	£0						£0			
77		Play Equipment	Pampas Close	2017	£16,676						£16,676			
78		Play Equipment	The Maples	2010	£12,032						£12,032			
79		Play Equipment	Empire Drive	25.01.2019	£0		£80,000	01 August 2024			£80,000			
80		Picnic Bench	Trefoil Way	Sep-24	£849						£849			
81														
82		Total Play Equipment			£161,208		£80,000		£0		£241,208			
83														
84		Community Assets												
85														
86		Land												
87		Burial Ground	Black Bourton	1940	£50						£50			
88		Burial Ground Extension	Black Bourton	2003	£5,000						£5,000			
89		Swinbrook Road Recreation Ground	Swinbrook Road	1971	£2,100						£2,100			
90		Alvescot Road Recreation Ground (Gift)	Alvescot Road	1937	£1						£1			
91		The Dell	Upavon Way	1989	£12,500						£12,500			
92		Swinbrook Road Allotments	Kilkenny Lane	1973	£3,150						£3,150			
93		Elmhurst Way Allotments	Elmhurst Way	25.01.2019	£0						£0			
94		Queen Mothers Garden	Upavon Way	1990	£1						£1			
95		SERF Hall	Swinbrook Road	2002	£1						£1			
96		Sensory Garden			£1						£1			
97		The Garden Project			£19,681						£19,681			
98														
99		Total Land			£42,485		£0				£42,485			
100		Other Assets												
101		War Memorial	19 Alvescot Road	1984	£5,000						£5,000	£12,225		
102		Flagpoles (2)	Alvescot Road	Sep-14	£630						£630			
103		2 Sheds at the Allotments	Kilkenny Lane	1982	£400						£400	£2,603		
104		Seldon Memorial Seat (Gift)	Town Hall	2007	£0						£0			
105		Stone Memorial Seat (Gift)	Town Hall	2007	£0						£0			
106		Town Hall Shed	Town Hall	Dec-15	£1,000						£1,000			
107		Black Metal Poppy Bench (Gift)	Town Hall	Sep-18	£0						£0			
108		Civic Regalia (Chain of Office) inc Presentation Box	Town Hall	Apr-22	£1,785						£1,785			
109		Civic Regalia (Chain of Office) inc Presentation Box			£3,000						£3,000			
110		Flag Poles x 10	Pavilion	Mar-25	£270						£270			
111		Union Flags X 20	Town Hall	Mar-25	£101						£101			
112		Tree Guards	Community Garden	Aug-24	£496						£496			
113		Traffic Speed Signs	Wycombe Way	Mar-25	£6,495						£6,495			
114		Fencing									0			
115											0			
116		Total Other Assets			£11,815		£0		£0		£12,085			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	Carterton Town Council Fixed Assets 2024-25														
2					31.3.24							31.3.25			
3	Item	Description	Location	Date of Purchase if known	Purchase Price	Proxy Value	Additions	Date purchased	Disposals	Date Disposed	Total Assets	Insurance Value			
117															
118	Total Assets		Agreed to Accounts and Annual Return		£3,310,494	£2,022	£83,245		£9,842		£3,384,167				



CIVIC PROTOCOL

TOWN MAYOR

Section 245 (6) of the Local Government Act 1972 gave Parish Councils the power by resolution to give themselves the title of Town Council and the Chairman of a Town Council is entitled to the style of Town Mayor. A Town Mayor has the same rights and duties as a Parish Council Chairman. The office and leadership role of Town Mayor must be respected by all members of the council at all times. However, it is important to distinguish between the widespread powers of an executive mayor such as the Mayor of London who is voted in by the whole electorate and a town mayor whose role encompasses chairmanship and leadership/guidance, but do not include the power to make executive decisions except in cases of emergency.

THE COUNCILLOR BECOMING MAYOR

The Mayor, by virtue of the Office, can and should seek to use their influence and standing in the role to provide direction to the Council, stimulate community pride, encourage business and promote the voluntary sector. Being Mayor is different to being a Councillor, as it carries with it additional roles and responsibilities. However, it has the capacity to be an enjoyable and rewarding job.

The Mayor is formally elected by the full Council at the Annual Meeting in May. A new Deputy Mayor is also elected at this meeting. The Mayor's term in office is for one year and during this time the Mayor continues to be a Member of the Council and presides over the meetings of the Full Council.

Nominations for the role of mayor are a matter for the Town Councillors. In the event of more than one nomination being put forward, the formal meeting shall select the successful candidate in accordance with the rules of debate and voting as set out in the Council's Standing Orders.

ROLE OF THE MAYOR

The Mayor has a number of statutory functions as set out below:

- a) If present at the Council meeting, the Mayor must chair the meeting.
- b) The Mayor has a casting vote in the event of an equality of votes
- c) The Mayor with the Town Clerk should ensure that the Council makes legal decisions
- d) The Mayor has a duty to ensure the agenda is followed correctly and that Standing Orders are properly applied.

During the Civic year, the Mayor supports a wide variety of events throughout the area. The Mayor receives many invitations and every invitation is considered equally. If the Mayor cannot attend a function, the Deputy Mayor or another Councillor may be asked to attend on their behalf.

Duties which the Mayor may carry out include:

- a) Acting as host on behalf of the Council at functions organised by the Council
- b) Attending functions within Carterton, or outside the town as a representative of the Council
- c) Undertaking official openings or presentations within Carterton on behalf of the Town Council
- d) Representing the Council during royal visits to the town
- e) Organising events to raise funds for the Mayor's chosen charities.

The Mayor will choose their own consort who can be either a partner or fellow Councillor, or a family member or friend. **They are referred to as the Mayoral Consort.**

When representing the Town Council, the Mayor will normally wear the official Chain of Office. The Chains of Office will normally be worn at all official functions within the Town. They are also usually worn at functions outside of the town when invited in an official capacity, although there are some exceptions to this which are usually specified in the official invitation.

SUPPORT FOR THE MAYOR

Day to day support for the Mayor is provided by the **Mayor's PA**, under the general direction of the Town Clerk. The **Mayor's PA** helps the Mayor with organising their term in office. This includes arranging a meeting with the new Mayor once elected at the Annual Meeting to arrange the Civic Year, i.e. dates and venues of functions. Once the Civic Year is arranged, other local authorities are notified to help prevent a clash of dates.

The **Mayor's PA** receives invitations for the Mayor and liaises with him/her before accepting/declining invitations. A diary is kept of all events the Mayor is attending and the Mayor will always receive a copy of the invitation for information. A copy of the invitation will be kept at the Town Hall in case the Mayor is unable to attend an event at the last minute and a deputy needs to step in. The Mayor (or the Deputy Mayor if deputising) will normally use their own transport to attend Civic functions.

If the Mayor requires guidance, issues should first be raised with the **Mayor's PA**, who will provide the necessary information. If necessary the Town Clerk will also advise.

MAYOR'S CHARITY

A Mayor traditionally raises funds for local charities. It is advisable to choose the charity or charities to be supported at an early stage. The Mayor may decide on either one main charity or two or three local charities. The chosen charity will be notified, and all funds raised at events will be donated to the chosen charity. Funds raised for the Mayor's charities cannot be used for any other purpose other than as a donation or to offset expenses arising from fundraising.

Charity events vary with individual Mayors. Some events may be organised by local organisations, clubs or institutions with proceeds given to the Mayor's Charity. If the Mayor wishes to hold their own charity night, then they should discuss the proposal with the Town Clerk to be clear as to the full implications of so doing.

DONATIONS

The Council relies on local businesses donating prizes to be used in raffles. The Mayor will normally visit local businesses around the town to request prizes, as a more personal approach can encourage businesses to support the chosen charities. It is considered good practice to disclose publicly the donations received.

CHEQUE PRESENTATION

The Mayor will present cheques to charities at a special function. Press can be invited to attend but, if absent, photographs may be taken and press releases sent to local newspapers for their use.

MAYOR ALLOWANCES

The Mayor may be paid an allowance to meet the expenses of the Office (LGA 1972, ss 15(5) and 34(5)). The Local Government Act does not stipulate the type or category of expenditure for which the Mayor may use the Civic Allowance. Expenditure of the Allowance is at the discretion of the Mayor/Deputy Mayor.

However, a general guide for the use of the Mayoral Allowance includes: -

- Clothing that will be needed for events and engagements throughout the Mayoral year
- Partner's clothing that will be needed for events and engagements throughout the Mayoral year
- Purchase of raffle tickets, flag days etc.
- Sending flowers in connection with civic events or engagements, for example attending a 100th Birthday celebration for a local resident, etc.
- Personal hospitality (including lunches and dinners and other events outside of the approved programme of civic functions) provided by the Mayor
- Partner's expenses as above
- One-off events held personally by the Mayor

The Town Councils budget also contains provision for certain civic events including Remembrance Sunday, the Civic Service and receiving Civic visitors.

SUPPORT BY DEPUTY MAYOR

The Member elected as Deputy Mayor will support the Mayor throughout the year by representing the Council when the Mayor is unable to.

If the Mayor is not present at a Full Council meeting, the Deputy Mayor must preside.

In effect, the Deputy Mayor has no standing as Deputy Mayor when the Mayor is present but assumes the precedence and standing of the Mayor when he/she is deputising for the Mayor rather than acting as Deputy. Notwithstanding the presence of the Mayor, the Deputy Mayor is permitted

to wear insignia, with the Mayor's agreement, at civic events within the town where they are fulfilling a supporting role. If the Mayor is present and acting as the principal civic representative, the Deputy Mayor should not wear civic insignia unless specifically invited to do so.

Invitations to the Deputy Mayor should be dealt with as follows:

- a) Invitations to functions should not be sent to (or solicited by) a Deputy Mayor. The Deputy Mayor should not normally attend functions in their own right, except when deputising for the Mayor.
- b) All invitations should be sent for consideration by the Mayor and, if the Mayor cannot attend, it may be appropriate to pass down an invitation firstly to the Deputy Mayor then if necessary to the previous Mayor and then if necessary to another Councillor chosen by the Mayor.

INVITATIONS TO COUNCILLORS

Invitations to Councillors other than the Mayor or Deputy Mayor to represent the town or the Town Council should be dealt with in the same way as invitations to the Deputy Mayor.

CIVIC INSIGNIA

The Mayor's chain is the outward sign of the civic office held, i.e. It's insignia. The Mayor wears the chain of office when at ceremonial occasions, such as the Civic Service, Remembrance Sunday and Royal Visits. The Mayor also wears the chain of office when chairing Town Council Meetings and when attending external functions when invited as the holder of the post of Town Mayor. However the Mayor should not wear the civic insignia in another area without express permission from the Council for that area. Civic chains should never be worn with a military uniform.

PRECEDENCE AND PROTOCOL

A formal distinction has to be made between the style of address of a Borough Mayor and that of a Town Mayor. In the presence of the Borough Mayor, Town Mayors should be addressed as Mr./Madam Town Mayor. Precedence and protocol for visits and events is often set by custom and practice, with the exception of Royal visits. The Town Clerk will be able to offer further advice and assistance on these matters.

RECEIPT OF GIFTS

In the course of the duty of being Mayor, often gifts will be offered to the Mayor. It is suggested such offers should be treated with extreme caution. All Members, including Mayors, are required to register any gifts or hospitality worth £25 or over that are received in connection with their official duties as a Member, and the source of the gift or hospitality. Gifts and hospitality must be registered within 28 days of receipt.

THE CIVIC YEAR - EVENTS

Below is a list of typical events which are organised during the Mayor's Year in Office. These dates should be discussed and arranged during a meeting with the Mayor, Town Clerk and Mayor's PA at the beginning of each New Year.

Civic Service

The Civic Service is held in St John's Church and, in recent years, has been combined with the Battle of Britain Service. Civic Dignitaries from our designated list together with colleagues, friends and family are invited to this service.

Annual Town Meeting

This must not be confused with the Annual Meeting of the Town Council. It is a legal requirement that all Parishes in England hold an Annual Town Meeting to which all local electors are entitled to attend. It must be held between 1st March and 1st June each year and must start no earlier than 6pm.

In practice, in Carterton, the meeting is held in early May to allow the outgoing Mayor to attend. The Mayor must sign the agenda for this meeting and chair it if he or she is present.

Remembrance Sunday

Remembrance Sunday is held on the Sunday nearest to the anniversary of Armistice Day which is on November 11th. Subject to the presence of the Queens Representative who takes precedence the Town Mayor leads a civic parade from the Town Hall to St John's Church where a service is held. The civic party then returns to the Town Hall where an act of Remembrance is held. The Mayor lays a wreath of remembrance at the War Memorial. Later that same day, the Mayor will also lay a wreath at the Garden of Remembrance.

Mayor's Charity Dinner

This normally takes place on a date close to St George's Day. Civic Dignitaries from the other authorities, neighbouring town and Parish Councils, Town Councillors, and representatives of local organisations, will be notified of this event and tickets will also be available to the general public.

Switch on of Christmas Lights

This will be held on the last Friday of November or the first Friday in December. Town Hall staff will arrange the event. The Mayor will decide who should switch on the lights. All Town Councillors are encouraged to help on the night of the switch on.

Civic Receptions

These may be held once or twice a year at the Town Hall or other venue. Guests will include civic dignitaries, local volunteers, businesses etc.

Charity Events

Events may be organised at any time throughout the year by the Mayor to raise money for their chosen charities.

Other events (Examples of which are listed below)

- Exceptional Citizens
- Presenting Awards and Prizes to individuals and organisations
- Entertaining guests and visitors at the Town Council Offices
- Presentations at local schools
- The schools swimming gala
- Coffee mornings
- Royal Visitors to the Town

MISCELLANEOUS EVENTS OUTSIDE OF THE TOWN

The Mayor is invited to a number of events organised by Civic Dignitaries from the surrounding areas which may include:

- a) Civic Services
- b) Civic Carol Services
- c) Civic Dinners
- d) Charity Evenings

Carterton Town Council is committed to accountability and transparency in respect of all expenditure.

Reviewed by Finance & Governance Committee

Approved at Full Town Council Meeting



CODE OF CONDUCT FOR MEMBERS

1.0 Introduction

The Council has a duty to promote and maintain high standards of conduct by members and co-opted members of the Council, and formally adopt a code of conduct, in accordance with the Localism Act 2011.

2.0 Purpose of the Code of Conduct

The purpose of this Code of Conduct is to assist you, as a Councillor, in modelling the behaviour that is expected of you, to provide a personal check and balance, and to set out the type of conduct that could lead to action being taken against you. It is also to protect you, the public, fellow Councillors, local authority officers and the reputation of local government. It sets out general principles of conduct expected of all Councillors and your specific obligations in relation to standards of conduct. The fundamental aim of the Code is to create and maintain public confidence in the role of the Councillor and in Local Government.

3.0 Definitions

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

3.1 is a member of any committee or sub-committee of the authority, or;

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

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

4.0 General Principles of Councillor Conduct

Everyone in public office and all who serve the public or deliver public services, including Councillors and local authority officers, should uphold the Seven Principles of Public Life, also known as the Nolan Principles, (see Appendix A).

Building on these principles of selflessness, objectivity, accountability, openness, honesty and integrity and leadership, the following general principles have been developed specifically for the role of Councillor.

In accordance with the public trust placed in Councillors, on all occasions a Councillor shall:

- act with integrity and honesty
- act lawfully
- treat all persons fairly and with respect; and
- lead by example and act in a way that secures public confidence in the role of Councillor.
- impartially exercise their responsibilities in the interests of the local community
- not improperly seek to confer an advantage, or disadvantage, on any person
- avoid conflicts of interest
- exercise reasonable care and diligence; and
- ensure that public resources are used prudently in accordance with the local authority's requirements and in the public interest.

These general principles have been incorporated into the obligations of the Code of Conduct as set out below.

5.0 Application of the Code of Conduct

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

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

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

The Code applies to all forms of communication and interaction, including at face-to-face meetings, at online or telephone meetings, in written communication, in verbal communication, in non-verbal communication and in electronic and social media communication, posts, statements and comments.

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

6.0 Standards of Councillor Conduct

This section sets out the obligations (in bold below), which are the minimum standards of conduct required of a Councillor. Should a Councillor's conduct fall short of these standards, a complaint may be made against them, which may result in action being taken.

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

6.1 Respect

A Councillor:

6.1.1 Shall treat everyone, including other Councillors and members of the public with respect.

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

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

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

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

6.2 Bullying, Harassment and Discrimination

A Councillor:

6.2.1 Shall not bully any person.

6.2.2 Shall not harass any person.

6.2.3 Shall promote equalities and not discriminate against any person.

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

The Protection from Harassment Act 1997 defines harassment as conduct that causes alarm or distress or puts people in fear of violence and must involve such conduct on at least two

occasions. It can include repeated attempts to impose unwanted communications and contact upon a person in a manner that could be expected to cause distress or fear in any reasonable person.

Discrimination is where someone is treated unfairly because of a protected characteristic. Protected characteristics are specific aspects of a person's identity defined by the Equality Act 2010. They are age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex and sexual orientation.

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

6.3 Impartiality of Officers of the Council

A Councillor:

6.3.1 Shall not compromise, or attempt to compromise, the impartiality of anyone who works for, or on behalf of, the local authority.

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

6.4 Confidentiality and access to information

A Councillor:

6.4.1 Shall not disclose information either given to them in confidence by anyone or acquired by them which they believe, or ought reasonably to be aware, is of a confidential nature, unless

- (i) They have received the consent of a person authorised to give it; or
- (ii) They are required by law to do so; or
- (iii) the disclosure is made to a third party for the purpose of obtaining professional legal advice provided that the third party agrees not to disclose the information to any other person; or
- (iv) the disclosure is reasonable and in the public interest; and also made in good faith and in compliance with the reasonable requirements of the local authority and consultation with the Monitoring Officer has taken place prior to its release.

6.4.2 Shall not improperly use knowledge gained solely as a result of their role as a Councillor for the advancement of themselves, their friends, family members, employer or business interests.

6.4.3 Shall not prevent anyone from getting information that they are entitled to by law.

6.4.4 When making decisions on behalf of, or as part of, the Council shall have due regard to any professional advice provided by the Council's Officers.

6.5 Disrepute

A Councillor:

6.5.1 Shall not bring their role or local authority into disrepute.

As a Councillor, you are trusted to make decisions on behalf of your community and your actions and behaviour are subject to greater scrutiny than that of ordinary members of the public. You should be aware that your actions might have an adverse impact on you, other Councillors and/or your local authority and may lower the public's confidence in your or your local authority's ability to discharge your/its functions.

6.6 Use of position

A Councillor:

6.6.1 Shall not use, or attempt to use, their position improperly to the advantage or disadvantage of anyone.

A Councillor should not take advantage of opportunities, responsibilities and privileges to further their own or others' private interests or to disadvantage anyone unfairly.

6.7 Local authority Resources and Facilities

A Councillor:

6.7.1 Shall not misuse council resources.

6.7.2 Shall, when using the resources of the local authority or authorising their use by others, act in accordance with the local authority's requirements; and ensure that such resources are not used for political purposes unless that use could reasonably be regarded as likely to facilitate, or be conducive to, the discharge of the functions of the local authority or of the office to which they have been elected or appointed.

A Councillor may be provided with resources and facilities by the local authority to assist them in carrying out their duties as a Councillor. Examples may include office support, stationery, equipment such as phones, computers and transport and access and use of local authority buildings and rooms.

6.8 Compliance with the Code of Conduct

A Councillor:

6.8.1 Shall undertake Code of Conduct training as required by the local authority.

6.8.2 Shall cooperate with any Code of Conduct assessment, investigation, hearing and/or determination.

6.8.3 Shall not intimidate or attempt to intimidate any person who is likely to be involved with the administration of any investigation or proceedings.

6.8.4 Shall comply with any sanction imposed on them following a finding that they have breached the Code of Conduct.

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

7.0 Registering and Declaring Interests

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

7.1 Disclosable Pecuniary Interests

A Councillor must, within 28 days of taking office as a member or co-opted member, notify the Council's Monitoring Officer of any disclosable pecuniary interest as defined by regulations made by the Secretary of State (see Appendix B), where the pecuniary interest is yours, your spouse's or civil partner's, or is the pecuniary interest of somebody with whom you are living with as a husband or wife, or as if you were civil partners. Section 29 of the Localism Act 2011 requires the Monitoring Officer to establish and maintain a register of interests of members of the authority.

You must disclose the interest at any meeting of the Council at which you are present, where you have a disclosable interest in any matter being considered and where the matter is not a 'sensitive interest'. If it is a 'sensitive interest', you must disclose the fact that you have an interest but do not have to disclose the nature of it. (A sensitive interest is an interest which, in the opinion of the Monitoring Officer, if disclosed, could lead to the Councillor, or a person connected with them, being subjected to violence or intimidation.) You are personally responsible for deciding whether or not you should disclose an interest in a meeting.

Following any disclosure of an interest not on the Council's register, or the subject of pending notification, you must notify the Monitoring Officer of the interest within 28 days beginning with the date of disclosure.

Unless dispensation has been granted, by the Monitoring Officer, you may not participate in any discussion of, or vote on, or discharge any function related to any matter in which you have a disclosable pecuniary interest. You must withdraw from the room or chamber when the meeting discusses and votes on the matter.

Where you have a disclosable pecuniary interest on a matter to be considered or being considered by you as a Cabinet member in exercise of your executive function, you must notify the Monitoring Officer of the interest and must not take any steps or further steps in the matter apart from arranging for someone else to deal with it .

You must ensure that your register of interests is kept up to date and within 28 days of becoming aware of any new interest, or of any change to a registered interest, notify the Monitoring Officer.

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

7.2 Other Registerable Interests

You must also register your other registerable interests with the Monitoring Officer within 28 days of taking office and ensure these are kept up to date by notifying any changes within 28 days.

Where a matter arises at a meeting which directly relates to the financial interest or wellbeing of one of your Other Registerable Interests (as set out in Appendix C), you must disclose the interest. Wellbeing can be described as a condition of contentedness, healthiness and happiness; anything that could be said to affect a person's quality of life, either positively or negatively, is likely to affect their wellbeing. You may speak on the matter only if members of the public are also allowed to speak at the meeting but otherwise must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation. If it is a 'sensitive interest', you do not have to disclose the nature of the interest.

Where you have an Other Registerable Interest on a matter to be considered or is being considered by you as a Cabinet member in exercise of your executive function, you must notify the Monitoring Officer of the interest and must not take any steps or further steps in the matter apart from arranging for someone else to deal with it.

7.3 Non-Registerable Interests

Where a matter arises at a meeting which directly relates to your financial interest or wellbeing (and does not fall under disclosable pecuniary interests at 7.1 above), or the financial interest or wellbeing of a relative or close associate, you must disclose the interest. You may speak on the matter only if members of the public are also allowed to speak at the meeting but otherwise must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation. If it is a sensitive interest you do not have to disclose the nature of the interest.

Where a matter arises at a meeting which affects your own financial interest or wellbeing, a financial interest or wellbeing of a relative or close associate or a financial interest or wellbeing of a body included under Other Registrable Interests as set out at 7.2 above and appendix C you must disclose the interest. In order to determine whether you can remain in the meeting after disclosing your interest the following test should be applied:

Where a matter affects the financial interest or well-being:

- (a) to a greater extent than it affects the financial interests of the majority of inhabitants of the ward affected by the decision and;
- (b) a reasonable member of the public knowing all the facts would believe that it would affect your view of the wider public interest

You may speak on the matter only if members of the public are also allowed to speak at the meeting. Otherwise you must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation. If it is a 'sensitive interest', you do not have to disclose the nature of the interest.

Where you have a Non-Registerable Interest on a matter to be considered or is being considered by you as a Cabinet member in exercise of your executive function, you must notify the Monitoring Officer of the interest and must not take any steps or further steps in the matter apart from arranging for someone else to deal with it.

8.0 Gifts and Hospitality

A Councillor:

8.1 Shall not accept gifts or hospitality, irrespective of estimated value, which could give rise to real or substantive personal gain or a reasonable suspicion of influence to show favour from persons seeking to acquire, develop or do business with the local authority or from persons who may apply to the local authority for any permission, licence or other significant advantage.

8.2 Shall register with the Monitoring Officer any gift or hospitality with an estimated value of at least £50 within 28 days of its receipt.

8.3 Shall register with the Monitoring Officer any significant gift or hospitality that they have been offered but have refused to accept.

The presumption should always be not to accept significant gifts or hospitality but there may be times when such a refusal may be difficult if it is seen as rudeness in which case you could accept it but must ensure it is publicly registered.

You do not need to register gifts and hospitality which are not related to your role as a Councillor.

It is appropriate to accept normal expenses and hospitality associated with your duties as a Councillor.

Appendices

Appendix A – The Seven Principles of Public Life

The principles are:

Selflessness

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

Integrity

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

Objectivity

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

Accountability

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

Openness

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

Honesty

Holders of public office should be truthful.

Leadership

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

Appendix B: Discloseable Pecuniary Interests

“Discloseable Pecuniary Interest” means an interest of yourself, or of your partner if you are aware of your partner's interest, within the descriptions set out in the table below.

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

This table sets out the explanation of Discloseable Pecuniary Interests as set out in the [Relevant Authorities \(Discloseable Pecuniary Interests\) Regulations 2012](#).

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

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

Appendix C: Disclosure of Other Registrable Interests

You must register as an Other Registrable Interest:

- (a) any unpaid directorships
- (b) any Body of which you are a member or are in a position of general control or management and to which you are nominated or appointed by your authority
- (c) any Body
 - (i) exercising functions of a public nature
 - (ii) directed to charitable purposes or
 - (iii) one of whose principal purposes includes the influence of public opinion or policy (including any political party or trade union) of which you are a member or in a position of general control or management