



# SUNNINGDALE PARISH COUNCIL

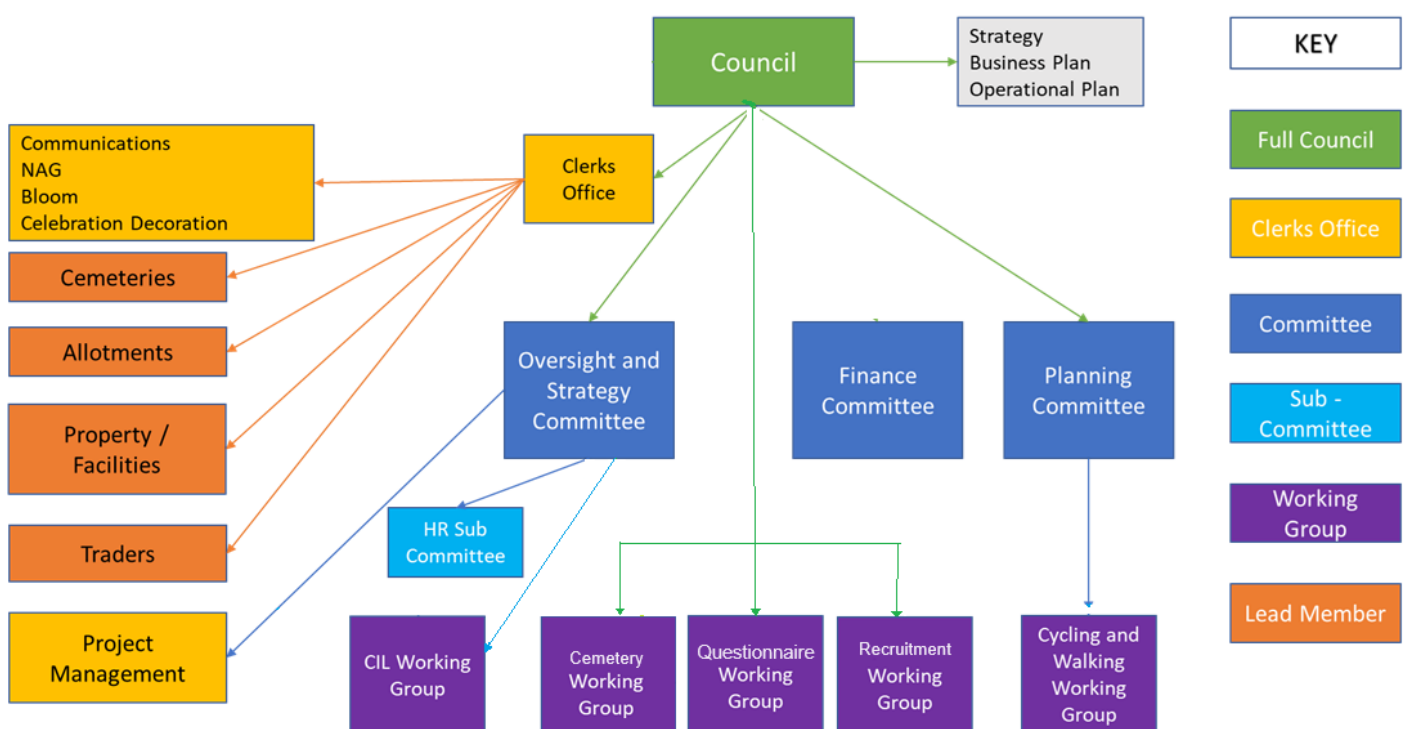
## Terms of Reference for Committees and Focus Areas 2024-2025

Proposed to amend 14 May 2024.

Councillors are invited to participate in Committees and the permanent Focus Areas annually at the start of each financial year. Task and Finish Focus Areas are set-up, and closed, when needed.

### Committee and Group Structure

The Committee structure of Sunningdale Parish Council is shown in the Diagram below:-



### Standing Orders and Code of Conduct

All Committees shall comply with Sunningdale Parish Council's Standing Orders and Code of Conduct. The Code of Conduct shall apply to all Focus Area work.

The dates of committees will be set at the beginning of the year, with additional meetings held as necessary.

## Terms of Reference for Committee Chair

The Committee Chair will perform the following duties:

### 1. General

- Ensure that the Committee satisfies its duties and responsibilities as set forth in this Terms of Reference
- Ensure the Committee discharges its oversight and insight roles.
  - Oversight reflects the Committee's responsibilities to manage and supervise the management of the areas detailed in the above document.
  - Insight refers to advice that is given by Committee members based on the breadth of their experience.
- Provide leadership, foster effectiveness, and develop teamwork within the Committee.
- Guide the Committee in establishing a consensus on important issues and decisions, while allowing full and open debate.
- To determine if the committee members have any training requirements. If so, to put any recommendations forward to Council for approval.

Consider whether it is appropriate for the committee to have any delegated powers. If so, to put any recommendations forward to Council for approval.

### 2. Committee Meetings

- In consultation with the Clerk to the Council and/or designated member of the Clerk's office:
  - determine matters that should be addressed by the Committee and develop the agenda for Committee meetings.
  - ensure that the Committee has sufficient and timely information to operate at the level of subject matter literacy thereby enabling it to make informed decisions.
- Co-ordinate with Clerk to the Council to ensure that matters to be considered by the Committee are properly presented and given the appropriate opportunity for discussion.
- Chair meetings of the Committee, and when required appoint an acting chair. Ensure that all Committee meetings are conducted in an efficient and productive manner.
- Encourage Committee members to ask questions, express viewpoints and add insight during Committee meetings.
- Ensure that the Committee has access to all members of Council necessary to undertake its responsibilities.
- In co-ordination with the Clerk to the Council invite non-council members to join the committee with non-voting rights if they have an area of expertise which would benefit the Committee

### 3. Relationship with the Council

- Ensure that Committee members understand the boundaries between the Committee and Council responsibilities; when the proposed actions require Council approval and when actions may proceed as already approved.
- Provide advice and counsel to the Council in the areas covered by the Committee's Terms of Reference.

### 4. Reporting to the Council (Committees only)

- Report to the Council via draft minutes after each committee meeting with details about the Committee's proceedings and recommendations.

- Prepare and bring forward recommendations and proposals in the relevant format i.e. capital request forms if funds are being requested.

#### 5. Other

- Review annually, in consultation with the Oversight and Strategy Committee, the Terms of Reference for the Committee; and the ability of the Committee in fulfilling its responsibilities.
- Carry out such functions as requested by the Council.

## Planning Committee

The standing Committee will comprise: all Councillors who nominate themselves for this committee and the Deputy Clerk

The quorum of the Committee shall be 3 Members *(as approved by council on the 13<sup>th</sup> September 2016, minute point 122/16)*

The Chairman will be selected from amongst the members.

The Committee shall meet every 28 days.

The Committee may invite others to contribute to discussions on various topics.

Minutes will be taken by the Clerk (or other as appropriate) and circulated to Councillors following the meeting.

The Committee shall:

- Consider every planning application related to this Parish and make representations to the Borough on any application referred to the Parish Council.
- Make representation at Development Control Panel and at appeal hearings on applications which affect the Parish.
- Consider any planning application in the neighbouring parishes which impacts on this Parish.
- Consider any development (Local) plan or strategy proposals under planning legislation affecting the Parish.
- Uphold the principles of the Neighbourhood Plan and be party to any future update to that Neighbourhood Plan.
- Consider any future development that impacts on the Parish, including Sunningdale Park, and consider the infrastructure implications of such developments.

## Knowledge base for the committee

- Ascot, Sunninghill and Sunningdale Neighbourhood Plan – 2011 to 2026
- Borough Local Plan – RBWM adopted February 2022
- National Planning Policy Framework
- CPRE and NALC Publication – How to respond to a planning application.

## Finance Committee

The standing Committee will comprise at least 4 Councillors and the RFO / Clerk

The quorum of the Committee shall be 3 Members.

The Chairman will be selected from amongst the members.

The Committee shall meet at least quarterly, and more frequently as required.

The Committee may invite others to contribute to discussions on various topics.

Minutes will be taken by the Clerk (or other as appropriate) and reported to the next meeting of the Parish Council.

**NOTE:** This committee requires all members to have a working knowledge of Income and Expenditure accounting practices.

The Committee shall:

- Supervise the overall budgetary process of Council (including preparing and recommending to Council a budget for the following year).
- Maintain overall governance and proper conduct of public money.
- Receive, scrutinise and approve regular schedules of receipts and payments
- Review the recommendations of the HR Committee for salaries and HR matters (with financial implications) for recommendation to Council.
- Consider the recommendations of other committees for expenditure and report to Council on the financial implications thereof.
- Review annually all fees and charges and make recommendations to Council about prices, rents, and other charges, including the cemetery fees, allotment rents, room hire rent, refreshment chalet rent.
- Consider the findings of the Internal Auditors Reports (2) and take appropriate action.
- Consider the Annual Accounts prior to these coming before Council for approval.
- Consider any other financial matters that may arise including the management of CIL.
- Ensure the Clerk/RFO receives financial training as and when required.
- Ensure that Committee members receive financial training.
- Provide input to the annual Business Plan on how projects and activities will be funded and reflect this in the budget for the coming year.
- Review the Investment Strategy annually and make recommendations to Full Council
- Monitor implementation of the Investment Strategy
- Review annually (or more frequently if required by a change in circumstances) the Council's banking arrangements and make recommendations to Full Council
- Review regularly (and at least annually) financial risks
- Approve requests for virement between budget heads
- Review annually the Grants policy/procedure

### Knowledge based for the committee.

- Sunningdale Parish Council Financial Regulations
- Joint panel on accountability and governance – Practitioners Guide 2023
- Public Contract Regulations 2015
- Audit Commission Act 1998
- Accounts and Audit (England) Regulations 2011/817 21
- Local Government Finance Act 1992, S41 (4) 20

## Oversight and Strategy Committee

The Committee will comprise: The Chairman, Vice-Chairman and Finance Committee Chairman together with the Parish Clerk and/or the Deputy Clerk

The quorum of the Committee shall be 3 Members.

The Chairman will be selected from amongst the members.

The Committee shall meet quarterly through the year, and more frequently if required to achieve their objectives.

The Committee may invite others to contribute to discussions on various topics.

Minutes will be taken by the Clerk (or other as appropriate) and reported to the next meeting of the Parish Council.

The Committee shall:

- Review and improve operational procedures in line with recognised examples of Best Practice
- Oversee compliance with regulatory requirements.
- Oversee compliance with Health and Safety requirements.
- Be responsible with the Clerk for HR practices and employment matters, including determining headcount and structure, definition of roles and responsibilities and salary scale.
- Provide input to the Finance Committee during the annual budget process on staffing and headcount.
- Approval of emergency/urgent expenditures
- Review annually the risk register, the asset register and financial regulations and make recommendation to Council on appropriate action.
- Have oversight of active projects, and report to council on project status
- Facilitate and provide support to the Council in the monitoring and delivery of the Business Plan and Operational Plan.

### Knowledge base of committee

- Council policies and procedures
- General Data Protection Regulations, Data Protection Act 2018
- Freedom of Information Act 2000
- Risk Management
- NALC legal topic notes (provided by the Clerk)
- SLCC guidance (provided by the Clerk)

### HR Sub Committee of Oversight and Strategy Committee

The Committee will comprise: The members of the Oversight and Strategy Committee and 2 further members of council together with the Parish Clerk.

The quorum of the Committee shall be 3 Members.

The Chairman will be selected from amongst the members.

The Committee shall meet a minimum of twice per year:

- After the employee appraisals have been conducted
- At the point of setting the Staffing Budget for the council budget (usually October) and more frequently if required to achieve their objectives

The Committee may invite others to contribute to discussions on various topics.

Minutes will be taken by the Clerk (or other as appropriate) and reported to the next meeting of the Parish Council.

The Sub-Committee shall have delegated powers from Council to (26 April 2022, 14/21):

- Scale point changes
- Details re levels points for new positions
- Payment of TOIL

- Hours of employment for team
- Matters arising from the appraisals.

## Knowledge base for committee

- [UK Employment regulations](#)
- Council employment policies
- Dignity at Work
- Equality and Diversity
- Whistle blower
- Health and Safety
- Grievance Policy
- Nation Employers Annual pay award and NJC PayScale

## Working Groups for 2024-2025

All working groups are defined as TASK and FINISH

### Cycling and Walking

Reporting to: Planning Committee

Lead member:

Structure: The Working Group will comprise of the Lead Member and 2 further planning committee members

Clerk's Office liaison: Clerk to Council

Responsibilities:

- To actively monitor the provision of Footpaths and Cycle paths in Sunningdale and make recommendations of improvements or new paths which would benefit the Village.
- To work with Sunninghill and Ascot Parish Council on joint plans for green infrastructure
- To liaise with Tim Golabek and team on the LCWIP over the 10-year RBWM project lifecycle
- Liaise with Sharon Wootten, RBWM Public Rights of Way Officer, to agree the annual maintenance requirements and allocation of budget.
- To review the provision of cycle paths in conjunction with national bodies and potential funding opportunities to improve the network.
- To review and update where appropriate the information available on the parish website for the location of footpaths, cycle paths and walks.

### CIL

Reporting to: Oversight and Strategy Committee

Lead member:

Structure: The Working Group will comprise of the Lead Member and all council members with active CIL projects in the council year

Clerk's Office liaison: Clerk to Council / Project Officer

Responsibilities:

1. To draft policies and procedures for managing CIL funds.
2. To propose to Full Council projects and activities which will enhance the parish infrastructure for residents as per the rules of CIL funding.

3. Oversee the delivery of the projects in timely fashion and within agreed parameters.
4. Control and report on CIL funds, their use, available balance, and forward projections as required.
5. To update the Business Plan to include a CIL 1,2,3 list annually.

### Recruitment Working Group

Reporting to: Council

Lead: Locum Clerk

Structure: The Working Group will comprise the Locum Clerk and any other interested council member.

Clerk's Office liaison: Locum Clerk to Council

Responsibilities

- to supervise the recruitment of a new Clerk.
- to make recommendations about the recruitment process and terms & conditions of employment to Council
- to review applications, shortlist and interview candidates
- to make a recommendation to Council about appointment.

### Cemetery Working Group

Reporting to: Council

Lead Member: Lead member for Cemeteries

Structure: The Working Group will comprise any interested council members and one officer

Clerk's Office liaison: Temporary Administrator

Responsibilities:

- To review the council's cemetery regulations
- To review selected memorial applications

### Business Plan Engagement Strategy Working Group

Reporting to: Council

Lead Member:

Structure: The Working Group will comprise any interested council members .

Clerk's Office liaison: Clerk or Deputy Clerk

Responsibilities:

- To plan and supervise community engagement about the Business Plan
- To make recommendations to Full Council

## Focus Areas for 2024-2025

A Focus Area is defined as an activity which requires a more focussed and detailed approach, and managed as follows:

- A Focus Area will be assigned to an Individual (as Lead Member). The Lead Member may be either a member or an officer of the council.
- The Lead Member may optionally work with other individuals to fulfil the activities required.
- A Task and Finish Focus Area can only be set-up (and disbanded) as the result of a recommendation from a committee. The proposing Committee will define the terms of reference of the Focus Area, and the scope of their activities.

- The reporting line for a Lead Member can be either a committee, the Clerk’s Office or directly to the Chairman. The Lead member is responsible for managing the activities and harnessing resources to deliver the required outcomes.
- A Focus Area can only provide advice and information to the Council. Any recommendations will be brought forward to Council for approval via a committee.

The following Focus Areas below are ‘permanent’ Focus Areas – and the Lead Members for these will be decided at the Annual Meeting in May.

### Allotments

Reporting to: Clerks Office  
 Lead Member:  
 Clerk’s Office liaison: Clerk to Council

#### Responsibilities:

- To represent council to ensure safe, maintained, and desirable allotments are retained in Sunningdale.
- To represent council to liaise with the day-to-day management of the allotments with the Clerk’s Office team member.
- To represent council to monitor the allotment lease holders against the rules and regulations of their lease by conducting with the Clerk’s Office team member quarterly inspections of the allotments.
- To attend 3 separate judging sessions from May to August at the Allotments as organised by the Clerk’s Office team member to confirm the annual winners of the William Pack Cup
- To represent council and host the Allotment Tea in early September along with the Chairman of the Council and award the William Pack Cup prizes.
- To annually review with the Clerk’s Office team member the regulations for the allotments and suggest changes where appropriate.

### Cemeteries

Reporting to: Clerks Office  
 Lead Member(s):  
 Clerk’s Office liaison: Clerk to Council

#### Responsibilities:

- To provide the Clerk, as the Cemetery Authority representative and the Assistant to the Clerk, as the day-to-day manager of the Cemetery with support when additional cemetery requests are made that are not provided for in the standard terms.
- To review the infrastructure and ongoing maintenance of the cemetery and make recommendations in conjunction with the Clerk’s Office for future works.
- To actively review the annual regulations and charging schedules in conjunction with any legislative changes and working with the Clerk’s Office team member, make recommendations for changes.
- To represent Council if required in meeting with bereaved family members in relation to cemetery queries.
- To monitor the use and requirement for extension of the cemetery and potential of the option for a future purchase of a new cemetery
- To facilitate the adoption of the Holy Trinity closed churchyard.



## Property

Reporting to: Clerks Office

Lead Member(s):

Clerk's Office liaison: Clerk to Council

### Responsibilities

- Oversight of Property and Asset management of the Property Portfolio of the Council, namely
- The Pavilion building, offices therein and staff accommodation.
- The toilets
- Refreshment chalet
- Allotments
- Cemetery
- Pavilion Building
- Tennis Courts
- Borough in Bloom
- Bus shelters
- Telephone kiosks (Chobham Road and Blacknest Gate), Chobham Road grass area, A30 flower baskets, benches, noticeboards, rubbish bins and dog bins
- The Village Hall

## Traders

Reporting to: Clerks Office

Lead Member(s):

Clerk's Office liaison: Clerk to Council

### Responsibilities:

- To build relationships with the Sunningdale businesses to promote the village.
- To liaise through the traders' group to increase participation in village events.
- To review marketing and communications

**Appointed representatives to external organisations for 2023 2024 are:**

DALC – Cllr Pike

NAG – John Rose

Charters School and Leisure – Cllr Buxton

Holy Trinity School – Cllr Buxton

## Standing Orders

Revised: April 2022  
Approved: May 2022 & May 2023  
Minute: Council 16<sup>th</sup> May 2023 (8 / 23)

### Revision – January 2021

- Adoption of the current version of NALC Model Standing Orders ie “The Model Standing Orders 2018 for England revised in 2020”.
- Key changes:
  - References new legislation.
  - Standing orders that are in bold type contain legal and statutory requirements. It is recommended that councils adopt them without changing them or their meaning.
  - Standing orders not in bold are designed to help councils operate effectively but they do not contain statutory requirements so they may be adopted as drafted or amended to suit a council’s needs.
  - Addendum. New sections added on
    - Petitions,
    - Protocol for Public Participation in Meetings and
    - Members Guide to declaring interests at meetings.

### 1. Revision – April 2021

Key changes:

- Removal of the need to second motions
- Removal of the need to stand up to raise a question
- Replacement of ‘Matters Arising’ with ‘Chairman’s updates on actions not covered on the Agenda’

### 2. Revision – April 2022

Key changes:

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

## Standing Orders

The Standing Orders were approved at the council meeting of 16<sup>th</sup> May 2023.

1.	Revision – April 2021 .....	1
2.	Revision – April 2022 .....	1
3.	Introduction .....	4
4.	Rules of debate at meetings .....	4
5.	Disorderly conduct at meetings .....	6
6.	Meetings generally .....	6
7.	Committees and sub-committees.....	8
8.	Ordinary council meetings.....	9
9.	Extraordinary meetings of the council, committees and sub-committees	10
10.	Previous resolutions .....	11
11.	Voting on appointments .....	11
12.	Motions for a meeting that require written notice to be given to the Proper Officer .....	11
13.	Motions at a meeting that do not require written notice.....	12
14.	Management of information .....	12
15.	Draft minutes .....	13
16.	Code of conduct and dispensations .....	13
17.	Code of conduct complaints .....	14
18.	Proper officer .....	15
19.	Responsible financial officer .....	16
20.	Accounts and accounting statements .....	16
21.	Financial controls and procurement .....	16
22.	Handling staff matters .....	18
23.	Responsibilities to provide Information .....	18
24.	Responsibilities under data protection legislation.....	18
25.	Relations with the press/media .....	19
26.	Execution and sealing of legal deeds .....	19

27.	Communicating with Royal Borough of Windsor and Maidenhead councillors.....	19
28.	Restrictions on councillor activities.....	19
29.	Standing orders generally .....	20
30.	Working parties.....	21
31.	Order of business for ordinary meetings.....	21
32.	Petitions .....	22
33.	Member’s Guide to declaring Interests in Meetings .....	22
34.	Protocol for Public Participation in meetings of the Full Council and its Committees.....	24

### 3. Introduction

With the introduction of these standing orders, Sunningdale Parish Council has adopted the National Association of Local Council (NALC) model standing orders as contained in “Local Councils Explained” by Meera Tharmarajah (© 2013 NALC). This publication contains new model standing orders which reference new legislation introduced after 2013 when the last model standing orders were published.

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

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

The model standing orders do not include model financial regulations. Financial regulations are standing orders to regulate and control the financial affairs and accounting procedures of a local council. These can be found in a separate document.

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

Sections 4-29 are the model standing orders. Any additions to these model standing orders required by Sunningdale Parish Council are shown in the Addendum. In this way, it is clear which elements are part of the model standing orders and which are additional. Also, this will make applying updates to the model standing orders easier in the future.

### 4. Rules of debate at meetings

- 4a Motions on the agenda shall be considered in the order that they appear unless the order is changed at the discretion of the chairman of the meeting.
- 4b A motion (including an amendment) shall not be progressed unless it has been moved.
- 4c A motion on the agenda that is not moved by its proposer may be treated by the chairman of the meeting as withdrawn.
- 4d If a motion (including an amendment) has been moved, it may be withdrawn by the proposer only with the consent of the meeting.

- 4e An amendment is a proposal to remove or add words to a motion. It shall not negate the motion.
- 4f If an amendment to the original motion is carried, the original motion (as amended) becomes the substantive motion upon which further amendment(s) may be moved.
- 4g An amendment shall not be considered unless early verbal notice of it is given at the meeting and, if requested by the chairman of the meeting, is expressed in writing to the chairman.
- 4h A councillor may move an amendment to his own motion if agreed by the meeting
- 4i If there is more than one amendment to an original or substantive motion, the amendments shall be moved in the order directed by the chairman of the meeting.
- 4j Subject to standing order 1(k), only one amendment shall be moved and debated at a time, the order of which shall be directed by the chairman of the meeting.
- 4k One or more amendments may be discussed together if the chairman of the meeting considers this expedient, but each amendment shall be voted upon separately.
- 4l A councillor may not move more than one amendment to an original or substantive motion.
- 4m The mover of an amendment has no right of reply at the end of debate on it.
- 4n Where a series of amendments to an original motion are carried, the mover of the original motion shall have a right of reply either at the end of debate on the first amendment or at the very end of debate on the final substantive motion immediately before it is put to the vote.
- 4o Unless permitted by the chairman of the meeting, a councillor may speak once in the debate on a motion except:
- I. to speak on an amendment moved by another councillor;
  - II. to move or speak on another amendment if the motion has been amended since he last spoke;
  - III. to make a point of order;
  - IV. to give a personal explanation; or
  - V. to exercise a right of reply.
- 4p During the debate on a motion, a councillor may interrupt only on a point of order or a personal explanation and the councillor who was interrupted shall stop speaking. A councillor raising a point of order shall identify the standing order which he considers has been breached or specify the other irregularity in the proceedings of the meeting he is concerned by.
- 4q A point of order shall be decided by the chairman of the meeting and his decision shall be final.
- 4r When a motion is under debate, no other motion shall be moved except:
- I. to amend the motion;
  - II. to proceed to the next business;
  - III. to adjourn the debate;
  - IV. to put the motion to a vote;
  - V. to ask a person to be no longer heard or to leave the meeting;
  - VI. to refer a motion to a committee or sub-committee for consideration;
  - VII. to exclude the public and press;
  - VIII. to adjourn the meeting; or
  - IX. to suspend standing order(s) excepting those which reflect mandatory statutory or legal requirements.

- 4s Before an original or substantive motion is put to the vote, the chairman of the meeting shall be satisfied that the motion has been sufficiently debated and that the mover of the motion under debate has exercised or waived his right of reply.
- 4t Excluding motions moved under standing order 1(r), the contributions or speeches by a councillor shall relate only to the motion under discussion and shall not exceed 5 minutes without the consent of the chairman of the meeting.

## 5. Disorderly conduct at meetings

- 5a No person shall obstruct the transaction of business at a meeting or behave offensively or improperly. If this standing order is ignored, the chairman of the meeting shall request such person(s) to moderate or improve their conduct.
- 5b If person(s) disregard the request of the chairman of the meeting to moderate or improve their conduct, any councillor or the chairman of the meeting may move that the person be no longer heard or be excluded from the meeting. The motion, if seconded, shall be put to the vote without discussion.
- 5c If a resolution made under standing order 2(b) is ignored, the chairman of the meeting may take further reasonable steps to restore order or to progress the meeting. This may include temporarily suspending or closing the meeting.

## 6. Meetings generally

Full Council meetings

Committee meetings

Sub-committee meetings

**BOLD black print is a legal and statutory requirement.**

Full Council	6a	<b>Meetings shall not take place in premises which at the time of the meeting are used for the supply of alcohol, unless no other premises are available free of charge or at a reasonable cost.</b>
Full Council	6b	<b>The minimum three clear days for notice of a meeting does not include the day on which notice was issued, the day of the meeting, a Sunday, a day of the Christmas break, a day of the Easter break or of a bank holiday or a day appointed for public thanksgiving or mourning.</b>
Committee	6c	<b>The minimum three clear days' public notice of a meeting does not include the day on which the notice was issued or the day of the meeting.</b>
Full Council Committee	6d	<b>Meetings shall be open to the public unless their presence is prejudicial to the public interest by reason of the confidential nature of the business to be transacted or for other special reasons. The public's exclusion from part or all of a meeting shall be by a resolution which shall give reasons for the public's exclusion.</b> <i>Note: This is in line with the Government's 'Open and Accountable Local Government guide' (2014), examples of confidential information include discussing the conduct of employees, negotiations of contracts or terms of tender, or the early stages of a legal dispute)</i>
	6e	Members of the public may make representations, answer questions and give evidence at a meeting which they are entitled to attend in respect of the business on the agenda.



	6f	The period of time designated for public participation at a meeting in accordance with standing order 3(e) shall not exceed 15 minutes unless directed by the chairman of the meeting.
	6g	Subject to standing order 3(f), a member of the public shall not speak for more than 5 minutes.
	6h	In accordance with standing order 3(e), a question shall not require a response at the meeting nor start a debate on the question. The chairman of the meeting may direct that a written or oral response be given.
	6i	A person shall raise his hand when requesting to speak
	6j	A person who speaks at a meeting shall direct his comments to the chairman of the meeting.
	6k	Only one person is permitted to speak at a time. If more than one person wants to speak, the chairman of the meeting shall direct the order of speaking.
Full Council Committee	6l	<b>Subject to standing order 3(m), a person who attends a meeting is permitted to report on the meeting whilst the meeting is open to the public. To “report” means to film, photograph, make an audio recording of meeting proceedings, use any other means for enabling persons not present to see or hear the meeting as it takes place or later or to report or to provide oral or written commentary about the meeting so that the report or commentary is available as the meeting takes place or later to persons not present.</b> <i>Note: (i) In line with the Government’s ‘Open and Accountable Local Government guide’ (2014) and s40 of the Local Audit and Accountability Act 2014 members of the public may film, photograph, make sound recordings or use social media to report the proceedings of any Council meeting at which they are entitled to be present.</i> <i>(ii) persons <b>may not orally report or comment</b> about a meeting as it takes place if he (she) is present at the meeting.</i>
Full Council Committee	6m	<b>A person present at a meeting may not provide an oral report or oral commentary about a meeting as it takes place without permission.</b>
Full Council Committee	6n	<b>The press shall be provided with reasonable facilities for the taking of their report of all or part of a meeting at which they are entitled to be present.</b>
Full Council	6o	<b>Subject to standing orders which indicate otherwise, anything authorised or required to be done by, to or before the Chairman of the Council may in his absence be done by, to or before the Vice-Chairman of the Council (if there is one).</b>
Full Council	6p	<b>The Chairman of the Council, if present, shall preside at a meeting. If the Chairman is absent from a meeting, the Vice-Chairman of the Council (if there is one) if present, shall preside. If both the Chairman and the Vice-Chairman are absent from a meeting, a councillor as chosen by the councillors present at the meeting shall preside at the meeting.</b>
Full Council Committee Sub-committee	6q	<b>Subject to a meeting being quorate, all questions at a meeting shall be decided by a majority of the councillors and non-councillors with voting rights present and voting.</b>
Full Council Committee Sub-committee	6r	<b>The chairman of a meeting may give an original vote on any matter put to the vote, and in the case of an equality of votes may exercise his casting vote whether or not he gave an original vote.</b> <i>See standing orders 5(h) and (i) for the different rules that apply in the election of the Chairman of the Council at the annual meeting of the Council.</i>

Full Council	6s	<b>Unless standing orders provide otherwise, voting on a question shall be by a show of hands. At the request of a councillor, the voting on any question shall be recorded so as to show whether each councillor present and voting gave his vote for or against that question.</b> Such a request shall be made before moving on to the next item of business on the agenda.
	6t	The minutes of a meeting shall include an accurate record of the following: <ul style="list-style-type: none"> <li>i. the time and place of the meeting;</li> <li>ii. the names of councillors who are present and the names of councillors who are absent;</li> <li>iii. interests that have been declared by councillors and non-councillors with voting rights;</li> <li>iv. the grant of dispensations (if any) to councillors and non-councillors with voting rights;</li> <li>v. whether a councillor or non-councillor with voting rights left the meeting when matters that they held interests in were being considered;</li> <li>vi. if there was a public participation session; and</li> <li>vii. the resolutions made.</li> </ul>
Full Council Committee Sub-committee	6u	<b>A councillor or a non-councillor with voting rights who has a disclosable pecuniary interest or another interest as set out in the Council’s code of conduct in a matter being considered at a meeting is subject to statutory limitations or restrictions under the code on his right to participate and vote on that matter.</b>
Full Council	6v	<b>No business may be transacted at a meeting unless at least one-third of the whole number of members of the Council are present and in no case shall the quorum of a meeting be less than three.</b> <i>See standing order 4d(viii) for the quorum of a committee or sub-committee meeting.</i>
Full Council Committee Sub-committee	6w	<b>If a meeting is or becomes inquorate no business shall be</b> transacted and the meeting shall be closed. The business on the agenda for the meeting shall be adjourned to another meeting.
	6x	A meeting shall not exceed a period of 2 hours, unless a motion made by the Chair of the meeting is approved by members to extend the meeting beyond this time.

## 7. Committees and sub-committees

**7a Unless the Council determines otherwise, a committee may appoint a sub-committee whose terms of reference and members shall be determined by the committee.**

**7b The members of a committee may include non-councillors unless it is a committee which regulates and controls the finances of the Council.**

**7c Unless the Council determines otherwise, all the members of an advisory committee and a sub-committee of the advisory committee may be non-councillors.**

7d The Council may appoint standing committees or other committees as may be necessary, and:

- i. shall determine their terms of reference;
- ii. shall determine the number and time of the ordinary meetings of a standing committee up until the date of the next annual meeting of the Council;

- iii. shall permit a committee, other than in respect of the ordinary meetings of a committee, to determine the number and time of its meetings;
- iv. shall, subject to standing orders 4(b) and (c), appoint and determine the terms of office of members of such a committee;
- v. may, subject to standing orders 4(b) and (c), appoint and determine the terms of office of the substitute members to a committee whose role is to replace the ordinary members at a meeting of a committee if the ordinary members of the committee confirm to the Proper Officer 3 days before the meeting that they are unable to attend;
- vi. shall, after it has appointed the members of a standing committee, appoint the chairman of the standing committee;
- vii. shall permit a committee other than a standing committee, to appoint its own chairman at the first meeting of the committee;
- viii. shall determine the place, notice requirements and quorum for a meeting of a committee and a sub-committee which, in both cases, shall be no less than three;
- ix. shall determine if the public may participate at a meeting of a committee;
- x. shall determine if the public and press are permitted to attend the meetings of a sub-committee and also the advance public notice requirements, if any, required for the meetings of a sub-committee;
- xi. shall determine if the public may participate at a meeting of a sub-committee that they are permitted to attend; and
- xii. may dissolve a committee or a sub-committee.

## 8. Ordinary council meetings

- 8a **In an election year, the annual meeting of the Council shall be held on or within 14 days following the day on which the councillors elected take office.**
- 8b **In a year which is not an election year, the annual meeting of the Council shall be held on such day in May as the Council decides.**
- 8c **If no other time is fixed, the annual meeting of the Council shall take place at 6pm.**
- 8d **In addition to the annual meeting of the Council, at least three other ordinary meetings shall be held in each year on such dates and times as the Council decides.**
- 8e **The first business conducted at the annual meeting of the Council shall be the election of the Chairman and Vice-Chairman (if there is one) of the Council.**
- 8f **The Chairman of the Council, unless he has resigned or becomes disqualified, shall continue in office and preside at the annual meeting until his successor is elected at the next annual meeting of the Council.**
- 8g **The Vice-Chairman of the Council, if there is one, unless he resigns or becomes disqualified, shall hold office until immediately after the election of the Chairman of the Council at the next annual meeting of the Council.**
- 8h **In an election year, if the current Chairman of the Council has not been re-elected as a member of the Council, he shall preside at the annual meeting until a successor Chairman of the Council has been elected. The current Chairman of the Council shall not have an original vote in respect of the election of the new Chairman of the Council but shall give a casting vote in the case of an equality of votes.**

- 8i **In an election year, if the current Chairman of the Council has been re-elected as a member of the Council, he shall preside at the annual meeting until a new Chairman of the Council has been elected. He may exercise an original vote in respect of the election of the new Chairman of the Council and shall give a casting vote in the case of an equality of votes.**
- 8j Following the election of the Chairman of the Council and Vice-Chairman (if there is one) of the Council at the Annual Parish Council meeting, the business shall include:
- I. **In an election year, delivery by the Chairman of the Council and councillors of their acceptance of office forms unless the Council resolves for this to be done at a later date. In a year which is not an election year, delivery by the Chairman of the Council of his acceptance of office form unless the Council resolves for this to be done at a later date;**
  - II. Confirmation of the accuracy of the minutes of the last meeting of the Council;
  - III. Receipt of the minutes of the last meeting of a committee;
  - IV. Consideration of the recommendations made by a committee;
  - V. Review of delegation arrangements to committees, sub-committees, staff and other local authorities;
  - VI. Review of the terms of reference for committees;
  - VII. Appointment of members to existing committees;
  - VIII. Appointment of any new committees in accordance with standing order 4;
  - IX. Review and adoption of appropriate standing orders and financial regulations;
  - X. Review of arrangements (including legal agreements) with other local authorities, not-for-profit bodies and businesses.
  - XI. Review of representation on or work with external bodies and arrangements for reporting back;
  - XII. In an election year, to make arrangements with a view to the Council becoming eligible to exercise the general power of competence in the future;
  - XIII. Review of inventory of land and other assets including buildings and office equipment;
  - XIV. Confirmation of arrangements for insurance cover in respect of all insurable risks;
  - XV. Review of the Council's and/or staff subscriptions to other bodies;
  - XVI. Review of the Council's complaints procedure;
  - XVII. Review of the Council's policies, procedures and practices in respect of its obligations under freedom of information and data protection legislation (*see also standing orders 11, 20 and 21*);
  - XVIII. Review of the Council's policy for dealing with the press/media;
  - XIX. Review of the Council's employment policies and procedures;
  - XX. Review of the Council's expenditure incurred under s.137 of the Local Government Act 1972 or the general power of competence.
  - XXI. Determining the time and place of ordinary meetings of the Council up to and including the next annual meeting of the Council.

## 9. Extraordinary meetings of the council, committees and sub-committees

- 9a **The Chairman of the Council may convene an extraordinary meeting of the Council at any time.**
- 9b **If the Chairman of the Council does not call an extraordinary meeting of the Council within seven days of having been requested in writing to do so by two councillors, any two councillors may convene an extraordinary meeting of the Council. The public notice giving the time, place and agenda for such a meeting shall be signed by the two councillors.**
- 9c The chairman of a committee or a sub-committee may convene an extraordinary meeting of the

committee or a sub-committee at any time.

- 9d If the chairman of a committee or a sub-committee does not call an extraordinary meeting within 7 days of having been requested to do so by two members of the committee or the sub-committee, any two members of the committee or the sub-committee may convene an extraordinary meeting of the committee or a sub-committee.

## 10. Previous resolutions

- 10a A resolution shall not be reversed within six months except either by a special motion, which requires written notice by at least two councillors to be given to the Proper Officer in accordance with standing order 9, or by a motion moved in pursuance of the recommendation of a committee or a sub-committee.
- 10b When a motion moved pursuant to standing order 7(a) has been disposed of, no similar motion may be moved for a further six months.

## 11. Voting on appointments

- 11a Where more than two persons have been nominated for a position to be filled by the Council and none of those persons has received an absolute majority of votes in their favour, the name of the person having the least number of votes shall be struck off the list and a fresh vote taken. This process shall continue until a majority of votes is given in favour of one person. A tie in votes may be settled by the casting vote exercisable by the chairman of the meeting.

## 12. Motions for a meeting that require written notice to be given to the Proper Officer

- 12a A motion shall relate to the responsibilities of the meeting for which it is tabled and, in any event, shall relate to the performance of the Council's statutory functions, powers and obligations or an issue which specifically affects the Council's area or its residents.
- 12b No motion may be moved at a meeting unless it is on the agenda and the mover has given written notice of its wording to the Proper Officer at least 5 clear days before the meeting. Clear days do not include the day of the notice or the day of the meeting.
- 12c The Proper Officer may, before including a motion on the agenda received in accordance with standing order 9(b), correct obvious grammatical or typographical errors in the wording of the motion.
- 12d If the Proper Officer considers the wording of a motion received in accordance with standing order 9(b) is not clear in meaning, the motion shall be rejected until the mover of the motion resubmits it, so that it can be understood, in writing, to the Proper Officer at least 5 clear days before the meeting.
- 12e If the wording or subject of a proposed motion is considered improper, the Proper Officer shall consult with the chairman of the forthcoming meeting or, as the case may be, the councillors who have convened the meeting, to consider whether the motion shall be included in the agenda or rejected.
- 12f The decision of the Proper Officer as to whether or not to include the motion on the agenda shall be final.

- 12g Motions received shall be recorded and numbered in the order that they are received.
- 12h Motions rejected shall be recorded with an explanation by the Proper Officer of the reason for rejection.

### 13. Motions at a meeting that do not require written notice

13a The following motions may be moved at a meeting without written notice to the Proper Officer:

- i. to correct an inaccuracy in the draft minutes of a meeting;
- ii. to move to a vote;
- iii. to defer consideration of a motion;
- iv. to refer a motion to a particular committee or sub-committee;
- v. to appoint a person to preside at a meeting;
- vi. to change the order of business on the agenda;
- vii. to proceed to the next business on the agenda;
- viii. to require a written report;
- ix. to appoint a committee or sub-committee and their members;
- x. to extend the time limits for speaking;
- xi. to exclude the press and public from a meeting in respect of confidential or other information which is prejudicial to the public interest;
- xii. to not hear further from a councillor or a member of the public;
- xiii. to exclude a councillor or member of the public for disorderly conduct;
- xiv. to temporarily suspend the meeting;
- xv. to suspend a particular standing order (unless it reflects mandatory statutory or legal requirements);
- xvi. to adjourn the meeting; or
- xvii. to close the meeting.

### 14. Management of information

*See also standing order 20.*

- 14a **The Council shall have in place and keep under review, technical and organisational measures to keep secure information (including personal data) which it holds in paper and electronic form. Such arrangements shall include deciding who has access to personal data and encryption of personal data.**
- 14b **The Council shall have in place, and keep under review, policies for the retention and safe destruction of all information (including personal data) which it holds in paper and electronic form. The Council's retention policy shall confirm the period for which information (including personal data) shall be retained or if this is not possible the criteria used to determine that period (e.g. the Limitation Act 1980).**
- 14c **The agenda, papers that support the agenda and the minutes of a meeting shall not disclose or otherwise undermine confidential information or personal data without legal justification.**
- 14d **Councillors, staff, the Council's contractors and agents shall not disclose confidential information or personal data without legal justification.**

## 15. Draft minutes

Full Council meetings  
Committee meetings  
Sub-committee meetings

	15a	If the draft minutes of a preceding meeting have been served on councillors with the agenda to attend the meeting at which they are due to be approved for accuracy, they shall be taken as read.
	15b	There shall be no discussion about the draft minutes of a preceding meeting except in relation to their accuracy. A motion to correct an inaccuracy in the draft minutes shall be moved in accordance with standing order 10(a)(i).
	15c	The accuracy of draft minutes, including any amendment(s) made to them, shall be confirmed by resolution and shall be signed by the chairman of the meeting and stand as an accurate record of the meeting to which the minutes relate.
	15d	If the chairman of the meeting does not consider the minutes to be an accurate record of the meeting to which they relate, he shall sign the minutes and include a paragraph in the following terms or to the same effect: “The chairman of this meeting does not believe that the minutes of the meeting of the ( ) held on [date] in respect of ( ) were a correct record but his view was not upheld by the meeting and the minutes are confirmed as an accurate record of the proceedings.”
Full Council Committee Sub-committee	15e	<b>If the Council’s gross annual income or expenditure (whichever is higher) does not exceed £25,000, it shall publish draft minutes on a website which is publicly accessible and free of charge not later than one month after the meeting has taken place.</b>
	15f	Subject to the publication of draft minutes in accordance with standing order 12(e) and standing order 20(a) and following a resolution which confirms the accuracy of the minutes of a meeting, the draft minutes or recordings of the meeting for which approved minutes exist shall be destroyed.

## 16. Code of conduct and dispensations

*See also standing order 3(u).*

- 16a All councillors and non-councillors with voting rights shall observe the code of conduct adopted by the Council.
- 16b Unless they have been granted a dispensation, a councillor or non-councillor with voting rights shall withdraw from a meeting when it is considering a matter in which they have a disclosable pecuniary interest. They may return to the meeting after it has considered the matter in which they had the interest.
- 16c Unless they have been granted a dispensation, a councillor or non-councillor with voting rights shall withdraw from a meeting when it is considering a matter in which they have another interest if so

required by the Council's code of conduct. They may return to the meeting after it has considered the matter in which they had the interest.

- 16d **Dispensation requests shall be in writing and submitted to the Proper Officer** as soon as possible before the meeting, or failing that, at the start of the meeting for which the dispensation is required.
- 16e A decision as to whether to grant a dispensation shall be made by the Proper Officer and that decision is final.
- 16f A dispensation request shall confirm:
- i. the description and the nature of the disclosable pecuniary interest or other interest to which the request for the dispensation relates;
  - ii. whether the dispensation is required to participate at a meeting in a discussion only or a discussion and a vote;
  - iii. the date of the meeting or the period (not exceeding four years) for which the dispensation is sought; and
  - iv. an explanation as to why the dispensation is sought.
- 16g Subject to standing orders 13(d) and (f), a dispensation request shall be considered by the Proper Officer before the meeting or, if this is not possible, at the start of the meeting for which the dispensation is required.
- 16h **A dispensation may be granted in accordance with standing order 13(e) if having regard to all relevant circumstances any of the following apply:**
- i. **without the dispensation the number of persons prohibited from participating in the particular business would be so great a proportion of the meeting transacting the business as to impede the transaction of the business;**
  - ii. **granting the dispensation is in the interests of persons living in the Council's area; or**
  - iii. **it is otherwise appropriate to grant a dispensation.**

## 17. Code of conduct complaints

- 17a Upon notification by the District or Unitary Council that it is dealing with a complaint that a councillor or non-councillor with voting rights has breached the Council's code of conduct, the Proper Officer shall, subject to standing order 11, report this to the Council.
- 17b Where the notification in standing order 14(a) relates to a complaint made by the Proper Officer, the Proper Officer shall notify the Chairman of Council of this fact, and the Chairman shall nominate another staff member to assume the duties of the Proper Officer in relation to the complaint until it has been determined and the Council has agreed what action, if any, to take in accordance with standing order 14(d).
- 17c The Council may:
- a. provide information or evidence where such disclosure is necessary to investigate the complaint or is a legal requirement;
  - b. seek information relevant to the complaint from the person or body with statutory responsibility for investigation of the matter;
- 17d **Upon notification by the District or Unitary Council that a councillor or non-councillor with voting**



rights has breached the Council's code of conduct, the Council shall consider what, if any, action to take against him. Such action excludes disqualification or suspension from office.

## 18. Proper officer

18a The Proper Officer shall be either (i) the clerk or (ii) other staff member(s) nominated by the Council to undertake the work of the Proper Officer when the Proper Officer is absent.

18b The Proper Officer shall:

- i. **at least three clear days before a meeting of the council, a committee or a sub-committee,**
  - **serve on councillors by delivery or post at their residences or by email authenticated in such manner as the Proper Officer thinks fit, a signed summons confirming the time, place and the agenda (provided the councillor has consented to service by email), and**
  - **Provide, in a conspicuous place, public notice of the time, place and agenda (provided that the public notice with agenda of an extraordinary meeting of the Council convened by councillors is signed by them).**

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

- ii. subject to standing order 9, include on the agenda all motions in the order received unless a councillor has given written notice at least 5 days before the meeting confirming his withdrawal of it;
- iii. **convene a meeting of the Council for the election of a new Chairman of the Council, occasioned by a casual vacancy in his office;**
- iv. **facilitate inspection of the minute book by local government electors;**
- v. **receive and retain copies of byelaws made by other local authorities;**
- vi. hold acceptance of office forms from councillors;
- vii. hold a copy of every councillor's register of interests;
- viii. assist with responding to requests made under freedom of information legislation and rights exercisable under data protection legislation, in accordance with the Council's relevant policies and procedures;
- ix. liaise, as appropriate, with the Council's Data Protection Officer;
- x. receive and send general correspondence and notices on behalf of the Council except where there is a resolution to the contrary;
- xi. assist in the organisation of, storage of, access to, security of and destruction of information held by the Council in paper and electronic form subject to the requirements of data protection and freedom of information legislation and other legitimate requirements (e.g. the Limitation Act 1980);
- xii. arrange for legal deeds to be executed;  
*(see also standing order 23);*
- xiii. arrange or manage the prompt authorisation, approval, and instruction regarding any payments to be made by the Council in accordance with its financial regulations;
- xiv. record every planning application notified to the Council and the Council's response to the local planning authority in a book for such purpose;
- xv. refer a planning application received by the Council to the Chairman or in his absence Vice-Chairman (if there is one) of the Planning Committee within two working days of receipt to facilitate an extraordinary meeting if the nature of a planning application requires consideration before the next ordinary meeting of Planning committee;

- xvi. manage access to information about the Council via the publication scheme; and
- xvii. retain custody of the seal of the Council (if there is one) which shall not be used without a resolution to that effect.  
(see also standing order 23).

## 19. Responsible financial officer

19a The Council shall appoint appropriate staff member(s) to undertake the work of the Responsible Financial Officer when the Responsible Financial Officer is absent.

## 20. Accounts and accounting statements

- 20a “Proper practices” in standing orders refer to the most recent version of “Governance and Accountability for Local Councils – a Practitioners’ Guide”.
- 20b All payments by the Council shall be authorised, approved and paid in accordance with the law, proper practices and the Council’s financial regulations.
- 20c The Responsible Financial Officer shall supply to each councillor as soon as practicable after 30 June, 30 September and 31 December in each year a statement to summarise:
- i. the Council’s receipts and payments (or income and expenditure) for each quarter;
  - ii. the Council’s aggregate receipts and payments (or income and expenditure) for the year to date;
  - iii. the balances held at the end of the quarter being reported and which includes a comparison with the budget for the financial year and highlights any actual or potential overspends.
- 20d As soon as possible after the financial year end at 31 March, the Responsible Financial Officer shall provide:
- i. each councillor with a statement summarising the Council’s receipts and payments (or income and expenditure) for the last quarter and the year to date for information; and
  - ii. to the Council the accounting statements for the year in the form of Section 2 of the annual governance and accountability return, as required by proper practices, for consideration and approval.
- 20e The year-end accounting statements shall be prepared in accordance with proper practices and apply the form of accounts determined by the Council (receipts and payments, or income and expenditure) for the year to 31 March. A completed draft annual governance and accountability return shall be presented to all councillors at least 14 days prior to anticipated approval by the Council. The annual governance and accountability return of the Council, which is subject to external audit, including the annual governance statement, shall be presented to the Council for consideration and formal approval before 30 June.

## 21. Financial controls and procurement

21a The Council shall consider and approve financial regulations drawn up by the Responsible Financial Officer, which shall include detailed arrangements in respect of the following:

- i. the keeping of accounting records and systems of internal controls;
- ii. the assessment and management of financial risks faced by the Council;
- iii. the work of the independent internal auditor in accordance with proper practices and the receipt of regular reports from the internal auditor, which shall be required at least annually;
- iv. the inspection and copying by councillors and local electors of the Council's accounts and/or orders of payments; and
- v. whether contracts with an estimated value below £25,000 due to special circumstances are exempt from a tendering process or procurement exercise.

21b Financial regulations shall be reviewed regularly and at least annually for fitness of purpose.

21c **A public contract regulated by the Public Contracts Regulations 2015 with an estimated value in excess of £25,000 but less than the relevant thresholds referred to in standing order 18(f) is subject to the "light touch" arrangements under Regulations 109-114 of the Public Contracts Regulations 2015 unless it proposes to use an existing list of approved suppliers (framework agreement).**

21d Subject to additional requirements in the financial regulations of the Council, the tender process for contracts for the supply of goods, materials, services or the execution of works shall include, as a minimum, the following steps:

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

21e Neither the Council, nor a committee or a sub-committee with delegated responsibility for considering tenders, is bound to accept the lowest value tender.

21f Where the value of a contract is likely to exceed the threshold specified by the Office of Government Commerce from time to time, the Council must consider whether the Public Contracts Regulations 2015 or the Utilities Contracts Regulations 2016 apply to the contract and, if either of those Regulations apply, the Council must comply with procurement rules. NALC's procurement guidance contains further details.

## 22. Handling staff matters

- 22a A matter personal to a member of staff that is being considered by a meeting of Council is subject to standing order 11.
- 22b Subject to the Council's policy regarding absences from work, the Council's most senior member of staff shall notify the Chairman of Council or, if he is not available, the vice-chairman (if there is one) of absence occasioned by illness or other reason and that person shall report such absence to the Council at its next meeting.
- 22c The Chairman of Council or in his absence, the vice-chairman shall upon a resolution conduct a review of the performance and annual appraisal of the work of the staff member. The review and appraisal shall be reported in writing and are subject to approval by resolution by the Council.
- 22d Subject to the Council's policy regarding the handling of grievance matters, the Council's most senior member of staff (or other members of staff) shall contact the chairman of Council or in his absence, the vice-chairman of the Council in respect of an informal or formal grievance matter, and this matter shall be reported back and progressed by resolution of the Council.
- 22e Subject to the Council's policy regarding the handling of grievance matters, if an informal or formal grievance matter raised by the staff member relates to the chairman or vice-chairman of the Council, this shall be communicated to another member of the Council, which shall be reported back and progressed by resolution of the Council .
- 22f Any persons responsible for all or part of the management of staff shall treat as confidential the written records of all meetings relating to their performance, capabilities, grievance or disciplinary matters.
- 22g In accordance with standing order 11(a), persons with line management responsibilities shall have access to staff records referred to in standing order 19(f).

## 23. Responsibilities to provide Information

*See also standing order 21.*

- 23a **In accordance with freedom of information legislation, the Council shall publish information in accordance with its publication scheme and respond to requests for information held by the Council.**
- 23b If gross annual income or expenditure (whichever is the higher) exceeds £200,000 **The Council, shall publish information in accordance with the requirements of the Local Government (Transparency Requirements) (England) Regulations 2015.**

## 24. Responsibilities under data protection legislation

(Below is not an exclusive list).

*See also standing order 11.*

- 24a The Council shall appoint a Data Protection Officer.
- 24b **The Council shall have policies and procedures in place to respond to an individual exercising statutory rights concerning his personal data.**
- 24c **The Council shall have a written policy in place for responding to and managing a personal data breach.**
- 24d **The Council shall keep a record of all personal data breaches comprising the facts relating to the personal data breach, its effects and the remedial action taken.**
- 24e **The Council shall ensure that information communicated in its privacy notice(s) is in an easily accessible and available form and kept up to date.**
- 24f **The Council shall maintain a written record of its processing activities.**

## 25. Relations with the press/media

- 25a Requests from the press or other media for an oral or written comment or statement from the Council, its councillors or staff shall be handled in accordance with the Council's policy in respect of dealing with the press and/or other media.

## 26. Execution and sealing of legal deeds

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

- 26a A legal deed shall not be executed on behalf of the Council unless authorised by a resolution.
- 26b **Subject to standing order 23(a), any two councillors may sign, on behalf of the Council, any deed required by law and the Proper Officer shall witness their signatures.**

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

## 27. Communicating with Royal Borough of Windsor and Maidenhead councillors

- 27a An invitation to attend a meeting of the Council shall be sent, together with the agenda, to the ward councillor(s) of the Royal Borough of Windsor and Maidenhead.
- 27b Unless the Council determines otherwise, a copy of each letter sent to the Royal Borough of Windsor and Maidenhead shall be sent to the ward councillor(s) representing the area of the Council.

## 28. Restrictions on councillor activities

- 28a Unless duly authorised no councillor shall:
- i. inspect any land and/or premises which the Council has a right or duty to inspect; or
  - ii. issue orders, instructions or directions.

## 29. Standing orders generally

- 29a All or part of a standing order, except one that incorporates mandatory statutory or legal requirements, may be suspended by resolution in relation to the consideration of an item on the agenda for a meeting.
- 29b A motion to add to or vary or revoke one or more of the Council's standing orders, except one that incorporates mandatory statutory or legal requirements, shall be proposed by a special motion, the written notice by at least 2 Sunningdale Parish Councillors to be given to the Proper Officer in accordance with standing order 9.
- 29c The Proper Officer shall provide a copy of the Council's standing orders to a councillor as soon as possible.
- 29d The decision of the chairman of a meeting as to the application of standing orders at the meeting shall be final.

## Addendum – Sunningdale Parish Council specific standing orders

### 30. Working parties

In addition to committees and sub-committees (see Section 4), Sunningdale Parish Council allows for the appointment of working parties as defined below: -

- a Working parties or ‘task-and-finish’ groups are occasionally set up for a short-term purpose. They are not subject to the strict rules that apply to formal council meetings and do not need to be held in public. A working party cannot make a decision on behalf of the council, but they can explore options and present these to the council for a decision.
- b The members of a working party may include non-councillors.
  - a The council
    - i. shall determine the terms of reference of the working party;
    - ii. shall permit a working party to determine the number and time of its meetings;
    - iii. shall appoint and determine the terms of office of members of such a working party;
    - iv. shall permit a working party to appoint its own chairman at the first meeting of the working party;
    - v. shall determine the quorum for a meeting of a working party, which shall be no less than three;
    - vi. may dissolve a working party.

### 31. Order of business for ordinary meetings

- a At ordinary meetings, business will usually be dealt with in the following order: -
  - Attendance and receiving any apologies for absence
  - Disclosures of interest by members (and employees) in items on the agenda
  - Agreeing the minutes of the last meeting and signing them
  - Chairman’s updates on actions not covered on the Agenda
  - Announcements from the chair
  - Public Adjournment
  - Councillors Questions and Business Motions
  - Business from previous meetings
  - Receive recommendations from committees
  - Other business placed on the agenda
- b The order of business may be changed by the meeting by motion put by the chair.

*Note: It should be noted that newly elected members cannot act as councillors until they have made their declarations of acceptance of office and undertakings to observe the Code of Conduct. It is desirable for these to be completed before the commencement of the meeting.*

## 32. Petitions

Petitions are defined here as ‘Motions brought to council by residents of Sunningdale’.

- a Petitions may be received at (ordinary) meetings of the council provided that the petition is received by the clerk no later than mid-day three working days before the day of the meeting and is signed by at least 10 electors within the parish.
- b Petitions may only be about a matter for which the council has a responsibility, or which affects the parish.
- c Petitions will not be received by the council which are in furtherance of a person’s individual circumstances or which are about a matter where there is a right of appeal to the courts, a tribunal or government minister.
- d A petition will not be received by the council where the issue it concerns has been the subject of a petition in the last six months or a decision of the Council in the last six months.
- e One signatory to the petition may speak on the petition for no more than 5 minutes.

No discussion shall take place on the petition. A member may move that the petition be referred to the next meeting or to a committee or to another body. Once seconded, the motion will be voted on without discussion.

## 33. Member’s Guide to declaring Interests in Meetings

### Disclosure at Meetings

If a Member has not disclosed an interest in their Register of Interests, they must make the declaration of interest at the beginning of the meeting, or as soon as they are aware that they have a Disclosable Pecuniary Interest (DPI) or Prejudicial Interest. If a Member has already disclosed the interest in their Register of Interests, they are still required to disclose this in the meeting if it relates to the matter being discussed.

A member with a DPI or Prejudicial Interest 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 they have been granted a dispensation. The speaking time allocated for Members to make representations is at the discretion of the Chairman of the meeting. In order to avoid any accusations of taking part in the discussion or vote, after speaking, Members should move away from the panel table to a public area or, if they wish, leave the room. If the interest declared has not been entered on to a Members’ Register of Interests, they must notify the Monitoring Officer in writing within the next 28 days following the meeting.

### Disclosable Pecuniary Interest

Disclosable Pecuniary Interests (DPIs) (relating to the Member or their partner) are defined in full in the Code of Conduct but include:

- Any employment, office, trade, profession or vocation carried on for profit or gain.
- Any payment or provision of any other financial benefit made in respect of any expenses occurred in carrying out member duties or election expenses.
- Any contract under which goods and services are to be provided/works to be executed which has not been fully discharged.



- Any beneficial interest in land within the area of the relevant authority.
- Any licence to occupy land in the area of the relevant authority for a month or longer.
- Any tenancy where the landlord is the relevant authority, and the tenant is a body in which the relevant person has a beneficial interest.
- Any beneficial interest in securities of a body where: a) that body has a piece of business or land in the area of the relevant authority, 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) the total nominal value of the shares of any one class belonging to the relevant person exceeds one hundredth of the total issued share capital of that class.

Any Member who is unsure if their interest falls within any of the above legal definitions should seek advice from the Proper Officer in advance of the meeting.

A Member with a DPI should state in the meeting: **‘I declare a Disclosable Pecuniary Interest in item x because xxx. As soon as we come to that item, I will leave the room/ move to the public area for the entire duration of the discussion and not take part in the vote.’**

Or, if making representations on the item: **‘I declare a Disclosable Pecuniary Interest in item x because xxx. As soon as we come to the Public Adjournment agenda item, I will make representations, then I will leave the room/ move to the public area for the entire duration of the discussion on the item and not take part in the vote.’**

### **Personal interests**

These are interests which the Council has decided should be disclosed, under s29(2) Localism Act 2011. A Personal Interest is:

- i. any body of which you are in a position of general control or management and to which you are elected appointed or nominated by the Council;
- ii. any body of which you are a member, or have a close association or which you are in a position of general control, influence or management and that body:
  - exercises functions of a public nature; or
  - is in receipt of any grant from the Council; or
  - is directed to charitable purposes; or
  - is one of whose principal purposes includes the influence of public opinion or policy (including any political party or trade union).
- iii. Membership of any private club, society or association operating within the Borough Council’s area, where you hold a position of general control or management
- iv. any other connection or association which a member of the public may reasonably think may influence you when you make a decision on Council matters and acting as a Councillor. e.g. the decision relates to a close family member or friend and could have a substantial benefit to them.

Members with a Personal Interest should state at the meeting: **‘I wish to declare a Personal Interest in item x because xxx’**. As this is a Personal Interest only, I will take part in the discussion and vote on the matter.

### **Prejudicial Interests**

This is Personal Interest which a reasonable fair minded and informed member of the public, with knowledge of all the facts, would reasonably believe is so significant that it influences your judgement of the public interest, in other words, you have the appearance of being biased towards a decision before actually making it. This would include where you have predetermined a matter. It is not enough for you to make

reassurances that you are in fact not biased, but what it appears like, in the view of a reasonable and fair-minded informed member of the public.

The mere existence of local knowledge, or connections within the local community, will not in itself amount to a prejudicial interest. There must be some factor that might positively appear to harm your ability to judge the public interest objectively. The nature of the matter is also important, including whether a large number of people are equally affected by it or whether you or a smaller group are particularly affected.

A Member with a Prejudicial interest should state in the meeting: **‘I declare a Prejudicial Interest in item x because xxx. As soon as we come to that item, I will leave the room/ move to the public area for the entire duration of the discussion and not take part in the vote.’**

Or, if making representations in the item: **‘I declare a Prejudicial Interest in item x because xxx. As soon as we come to the Public Adjournment agenda item, I will make representations, then I will leave the room/ move to the public area for the entire duration of the discussion on the item and not take part in the vote.’**

## 34. Protocol for Public Participation in meetings of the Full Council and its Committees

Under section 3 of our Standing Orders, members of the public have a legal right to attend council and committee meetings of Sunningdale Parish Council. It should be noted, however, that these are not public meetings; they are meetings conducted in public, and the law does not allow members of the public to take part in the debates.

As Sunningdale Parish Council meets and makes its decisions in public and is committed to community engagement, members of the public, the press, the police and Borough Councillors are invited to attend all meetings.

This council is keen to hear the views of the residents of Sunningdale and therefore gives them the opportunity to speak within our Order of Business (see above).

We do this by temporarily adjourning the meeting to allow the public an opportunity to speak.

The protocol for Public Participation is as follows:

- Members of the public are asked to respect the fact that this is a meeting to conduct council business and interruptions are not permitted. Interjections during Council business are not permitted and individuals who disrupt business in any way may be asked to leave.
- The protocol exists to ensure that public participation is conducted politely, respectfully and in a structured and measured way within a reasonable timeframe.
- The Chairman controls this session, other Councillors do not participate. All communication at the meeting shall be through the chairman. Councillors and members of the public must respect the role of the chairman. Councillors may not address questions raised by residents except through and with the permission of the chairman. Residents may not address individual councillors except through and with the permission of the chairman. The chairman’s decision is final on public participation.
- The time allocated for public participation sessions shall not exceed 15 minutes unless allowed by the Chair of the meeting.

- The Chairman will request each speaker to identify themselves and confirm their residency status or representative body.
- A resident shall not speak for more than five minutes. In the event that more than one resident wishes to ask a question on the same subject, a spokesperson will be nominated to ask that question.
- Only one person is permitted to speak at a time and the order of speaking shall be directed by the Chair.
- Any question shall not require a response at the meeting nor start a debate on the question.
- Public participation is restricted to items of business on the agenda or those which have been notified to the Chairman of the Meeting 2 weeks prior. The chairman may decide to address it immediately or carry it forward for a response at a later date.
- Written questions received in advance of the meeting are encouraged. If provided in advance this will make it easier for a question to be answered.
- Residents should be aware that rather than bringing questions to the entire council and those members of the public present, questions may be posted or emailed to the parish clerk. This would apply to business which is not on the Agenda. Items may be suggested no later than 2 weeks before each Parish Council meeting, however the agenda is subject to the approval of the chairman and the clerk.
- Any items raised will be documented in the minutes with any actions.



# SUNNINGDALE PARISH COUNCIL

## Code of Conduct

Version: July 2021 in line with RBWM adoption of LGA Model Code

Revised: June 2021

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Minute: 42 / 21

# Model Code of Conduct

## Contents

Definitions	3
Purpose of the Code of Conduct .....	3
General principles of councillor conduct .....	3
Application of the Code of Conduct.....	4
Standards of councillor conduct .....	4
General Conduct .....	5
1. Respect as a councillor: .....	5
2. Bullying, harassment and discrimination as a councillor: .....	5
3. Impartiality of officers of the council as a councillor: .....	6
4. Confidentiality and access to information as a councillor: .....	6
5. Disrepute as a councillor: .....	6
6. Use of position as a councillor: .....	7
7. Use of local authority resources and facilities as a councillor.....	7
8. Complying with the Code of Conduct as a Councillor:.....	7
Protecting your reputation and the reputation of the local authority .....	8
9. Interests as a councillor:.....	8
10. Gifts and hospitality as a Councillor .....	8
Declaration as a council member of Sunningdale Parish Council .....	10
Appendices .....	11
Appendix A – The Seven Principles of Public Life .....	11
Appendix B Registering interests .....	12
Non participation in case of disclosable pecuniary interest .....	12
Disclosure of Other Registerable Interests .....	12
Disclosure of Non-Registerable Interests.....	13
Table 1: Disclosable Pecuniary Interests .....	14
Table 2: Other Registrable Interests .....	16
Appendix C – the Committee on Standards in Public Life.....	17
Best Practice Recommendations .....	18

## Definitions

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

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

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

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

## Purpose of the Code of Conduct

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

## General principles of councillor conduct

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

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

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

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

In undertaking my role:

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

## Application of the Code of Conduct

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

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

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

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

- at face-to-face meetings
- at online or telephone meetings
- in written communication
- in verbal communication
- in non-verbal communication
- in electronic and social media communication, posts, statements and comments.

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

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

## Standards of councillor conduct

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

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

## General Conduct

### 1. Respect as a councillor:

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

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

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

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

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

### 2. Bullying, harassment and discrimination as a councillor:

**2.1 I do not bully any person.**

**2.2 I do not harass any person.**

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

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

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

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

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



### 3. Impartiality of officers of the council as a councillor:

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

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

### 4. Confidentiality and access to information as a councillor:

#### 4.1 I do not disclose information:

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

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

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

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

### 5. Disrepute as a councillor:

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

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

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

## 6. Use of position as a councillor:

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

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

## 7. Use of local authority resources and facilities as a councillor

**7.1 I do not misuse council resources.**

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

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

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

Examples include:

**7.3.1 office support**

**7.3.2 stationery**

**7.3.2 equipment such as phones, and computers**

**7.3.4 transport**

**7.4.5 access and use of local authority buildings and rooms.**

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

## 8. Complying with the Code of Conduct as a Councillor:

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

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

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

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

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

## Protecting your reputation and the reputation of the local authority

### 9. Interests as a councillor:

#### 9.1 I register and disclose my interests.

Section 29 of the Localism Act 2011 requires the Monitoring Officer to establish and maintain a register of interests of members of the authority .

You need to register your interests so that the public, local authority employees and fellow councillors know which of your interests might give rise to a conflict of interest. The register is a public document that can be consulted when (or before) an issue arises. The register also protects you by allowing you to demonstrate openness and a willingness to be held accountable. You are personally responsible for deciding whether you should disclose an interest in a meeting, but it can be helpful for you to know early on if others think that a potential conflict might arise. It is also important that the public know about any interest that might have to be disclosed by you or other councillors when making or taking part in decisions, so that decision making is seen by the public as open and honest. This helps to ensure that public confidence in the integrity of local governance is maintained.

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

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

### 10. Gifts and hospitality as a Councillor

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

**10.2 I register with the Monitoring Officer any gift or hospitality with an estimated value of at least £25 within 28 days of its receipt.**

**10.3 I register with the Monitoring Officer any significant gift or hospitality that I have been offered but have refused to accept.**

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

associated with your duties as a councillor. If you are unsure, do contact your Monitoring Officer for guidance.

## Declaration as a council member of Sunningdale Parish Council

I, \_\_\_\_\_ declare that I will abide by the standards of councillor conduct as set out in this code and honour my obligations, which are the minimum standards of conduct required of me as a councillor.

I confirm my understanding that, should my conduct fall short of these standards, a complaint may be made against me, which may result in action being taken.

I confirm that as detailed in section 8.4, I will comply with any sanction imposed on me following a finding that I have breached the Code of Conduct.

Signed:

Dated:

## Appendices

### Appendix A – The Seven Principles of Public Life

The principles are:

#### **Selflessness**

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

#### **Integrity**

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

#### **Objectivity**

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

#### **Accountability**

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

#### **Openness**

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

#### **Honesty**

Holders of public office should be truthful.

#### **Leadership**

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

## Appendix B Registering interests

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

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

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

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

### Non participation in case of disclosable pecuniary interest

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

### Disclosure of Other Registerable Interests

6. Where a matter arises at a meeting which **directly relates** to one of your Other Registerable Interests (as set out in [Table 2](#)), you must disclose the interest. You may speak on the matter only if members of the public are also allowed to speak at the meeting but otherwise must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation. If it is a ‘sensitive interest’, you do not have to disclose the nature of the interest.

## Disclosure of Non-Registerable Interests

7. Where a matter arises at a meeting which **directly relates** to your financial interest or well-being (and is not a Disclosable Pecuniary Interest set out in Table 1) or a financial interest or well-being of a relative or close associate, you must disclose the interest. You may speak on the matter only if members of the public are also allowed to speak at the meeting. 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.
  
8. Where a matter arises at a meeting which **affects** –
  - a. your own financial interest or well-being;
  - b. a financial interest or well-being of a relative, close associate; or
  - c. a body included in those you need to disclose under Other Registrable Interests as set out in [Table 2](#)

you must disclose the interest. In order to determine whether you can remain in the meeting after disclosing your interest the following test should be applied
  
9. Where a matter **affects** your financial interest or well-being:
  - a. to a greater extent than it affects the financial interests of the majority of inhabitants of the ward affected by the decision and;
  - b. a reasonable member of the public knowing all the facts would believe that it would affect your view of the wider public interest

You may speak on the matter only if members of the public are also allowed to speak at the meeting. 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.
  
10. Where you have a personal interest in any business of your authority and you have made an executive decision in relation to that business, you must make sure that any written statement of that decision records the existence and nature of your interest.



## Table 1: Disclosable Pecuniary Interests

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

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

<p><b>Securities</b></p>	<p>Any beneficial interest in securities* of a body where—</p> <p>(a) that body (to the councillor’s knowledge) has a place of business or land in the area of the council; and</p> <p>(b) either—</p> <p>(i) ) the total nominal value of the securities* exceeds £25,000 or one hundredth of the total issued share capital of that body; or</p> <p>(ii) if the share capital of that body is of more than one class, the total nominal value of the shares of any one class in which the councillor, or his/ her spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners has a beneficial interest exceeds one hundredth of the total issued share capital of that class.</p>
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\* ‘director’ includes a member of the committee of management of an industrial and provident society.

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

## Table 2: Other Registrable Interests

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

- a) any body of which you are in general control or management and to which you are nominated or appointed by your authority
  
- b) any body
  - I. exercising functions of a public nature
  - II. any body directed to charitable purposes or
  - III. one of whose principal purposes includes the influence of public opinion or policy (including any political party or trade union)

## Appendix C – the Committee on Standards in Public Life

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

The recommendations cover:

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

## Best Practice Recommendations

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Best practice 14:** Councils should report on separate bodies they have set up or which they own as part of their annual governance statement and give a full picture of their relationship with those bodies.

Separate bodies created by local authorities should abide by the Nolan principle of openness and publish their board agendas and minutes and annual reports in an accessible place.

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



# SUNNINGDALE PARISH COUNCIL

## Financial Regulations

Version: April 2024

Revision Notes

Draft 7 – 16/04/2024

- New Version using NALC Model Financial Regulations, dated July 2019
- Final version Finance Committee 9 November 2021, minute FC 27/21
- Approved Council 23 November
- Revised Council 16<sup>th</sup> April 2024



## Financial Regulations

Version: Sept 2021

Adopted by Council: 23 November 2021 (90/21)

Revised Council: 16 April 2024

Review Due: 2024

These Financial Regulations were adopted by the council at its meeting held on 16 May 2023

### 1. General

1.1. These financial regulations govern the conduct of financial management by the council and may only be amended or varied by resolution of the council. Financial regulations are one of the council's three governing policy documents providing procedural guidance for members and officers. Financial regulations must be observed in conjunction with the council's standing orders<sup>1</sup> and any individual financial regulations relating to contracts.

1.2. The council is responsible in law for ensuring that its financial management is adequate and effective and that the council has a sound system of internal control which facilitates the effective exercise of the council's functions, including arrangements for the management of risk.

1.3. The council's accounting control systems must include measures:

- for the timely production of accounts;
- that provide for the safe and efficient safeguarding of public money; • to prevent and detect inaccuracy and fraud; and
- identifying the duties of officers.

1.4. These financial regulations demonstrate how the council meets these responsibilities and requirements.

1.5 At least once a year, prior to approving the Annual Governance Statement, the council must review the effectiveness of its system of internal control which shall be in accordance with proper practices.

1.6 Deliberate or wilful breach of these Regulations by an employee may give rise to disciplinary proceedings.

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<sup>1</sup> Model Standing Orders for Councils (2018 Edition) is available from NALC (©NALC 2018)



1.7. Members of council are expected to follow the instructions within these Regulations and not to entice employees to breach them. Failure to follow instructions within these Regulations brings the office of councillor into disrepute.

1.8. The Responsible Financial Officer (RFO) holds a statutory office to be appointed by the council. The Clerk has been appointed as RFO for this council and these regulations will apply accordingly.

1.9. The RFO:

- acts under the policy direction of the council;
- administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;
- determines on behalf of the council its accounting records and accounting control systems;
- ensures the accounting control systems are observed;
- maintains the accounting records of the council up to date in accordance with proper practices
- assists the council to secure economy, efficiency and effectiveness in the use of its resources; and
- produces financial management information as required by the council.

1.10. The accounting records determined by the RFO shall be sufficient to show and explain the council's transactions and to enable the RFO to ensure that any income and expenditure account and statement of balances, or record of receipts and payments and additional information, as the case may be, or management information prepared for the council from time to time comply with the Accounts and Audit Regulations.

1.11 The accounting records determined by the RFO shall in particular contain:

- entries from day to day of all sums of money received and expended by the council and the matters to which the income and expenditure or receipts and payments account relate;
- a record of the assets and liabilities of the council; and
- wherever relevant, a record of the council's income and expenditure in relation to claims made, or to be made, for any contribution, grant or subsidy.

1.12. The accounting control systems determined by the RFO shall include:

- procedures to ensure that the financial transactions of the council are recorded as soon as reasonably practicable and as accurately and reasonably as possible;
- procedures to enable the prevention and detection of inaccuracies and fraud and the ability to reconstruct any lost records;
- identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions;
- procedures to ensure that uncollectable amounts, including any bad debts are not submitted to the council for approval to be written off except with the approval of the RFO and that the approvals are shown in the accounting records; and
- measures to ensure that risk is properly managed.

1.13. The council is not empowered by these Regulations or otherwise to delegate certain specified decisions. In particular any decision regarding:

- setting the final budget or the precept (council tax requirement);
- approving accounting statements;
- approving an annual governance statement;
- borrowing;
- writing off bad debts;
- declaring eligibility for the General Power of Competence; and
- addressing recommendations in any report from the internal or external auditors, shall be a matter for the full council only.

1.14. In addition, the council must:

- determine and keep under regular review the bank mandate for all council bank accounts;
- approve any grant or a single commitment in excess of £5,000; and
- in respect of the annual salary for any employee have regard to recommendations about annual salaries of employees made by the relevant committee in accordance with its terms of reference.

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

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

## **2. Accounting and audit (internal and external)**

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

2.2. On a regular basis, at least once in each quarter, and at each financial year end, a member other than the Chairman shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the Finance Committee.

2.3. The RFO shall complete the annual statement of accounts, annual report, and any related documents of the council contained in the Annual Return (as specified in proper practices) as soon as practicable after the end of the financial year and having certified the accounts shall submit them and report thereon to the council within the timescales set by the Accounts and Audit Regulations.

2.4. The council shall ensure that there is an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with proper practices. Any officer or member of the council shall make available such documents and records as appear to the council to be necessary for the purpose of the audit and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary for that purpose.

2.5. The internal auditor shall be appointed by and shall carry out the work in relation to internal controls required by the council in accordance with proper practices.

2.6. The internal auditor shall:

- be competent and independent of the financial operations of the council;
- report to council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;
- demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and
- have no involvement in the financial decision making, management or control of the council

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

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

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

(<https://www.lalc.co.uk/wp-content/uploads/2020/11/Governance-and-Accountability-for-Smaller-Authorities-in-England-Practitioners-Guide-2020-1.pdf>)

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

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

### **3. Annual estimates (budget) and forward planning**

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

3.2. The council shall consider annual budget proposals in relation to the council's three-year forecast of revenue and capital receipts and payments including recommendations for the use of reserves and sources of funding and update the forecast accordingly.

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

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

#### **4. Budgetary control and authority to spend**

4.1. Expenditure on revenue items not included on the Annual Payments List (See 5.6) may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by:

- the council for all items over £5,000;
- a duly delegated committee of the council for items over £1,000; or
- the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items below £1,000.
- the Clerk for items under £500 and / or within budget allocation.

Such authority is to be evidenced by a minute or by a signature on the invoice by the Clerk, and where necessary also by the appropriate Chairman.

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

4.2. No expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure other than by resolution of the council, or duly delegated committee. Unless during the budget year and with the approval of council having considered fully the implications for public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate ('virement').

4.3. Unspent provisions in the revenue or capital budgets for completed projects shall not be carried forward to a subsequent year.

4.4. The salary budgets are to be reviewed at least annually in November for the following financial year and such review shall be evidenced by a hard copy schedule signed by the Clerk and the Chairman of Council or relevant committee. The RFO will inform committees of any changes impacting on their budget requirement for the coming year in good time.

4.5. In cases of extreme risk to the delivery of council services, the clerk may authorise revenue expenditure on behalf of the council which in the clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £1,000. The Clerk shall report such action to the chairman as soon as possible and to the council as soon as practicable thereafter.

4.6. No expenditure shall be authorised in relation to any capital project above £500 and no contract entered into or tender accepted involving capital expenditure unless the council is satisfied that the necessary funds are available and the requisite borrowing approval has been obtained, if required.

4.7. All capital works shall be administered in accordance with the council's standing orders and financial regulations relating to contracts. (See Regulation 11)

4.8. The RFO shall regularly provide the council with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. [Council Detail Report] These statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances. For this purpose "material" shall be reported as following:

- 4.8.1 End of Quarter 1 report to detail variances over 35% of budget YTD
- 4.8.2 End of Quarter 2 report to detail variances over 60% of budget YTD
- 4.8.3 End of Quarter 3 report to details variances over 85% of budget YTD
- 4.8.4 End of year report to detail variances in line with AGAR reporting at 15% variance year on year
- 4.8.5 End of year report to details variances over 110% of budget for the year

4.9. Changes in earmarked reserves shall be approved by council as part of the budgetary control process.

## **5. Banking arrangements and authorisation of payments**

5.1. The council's banking arrangements, including the bank mandate, shall be made by the RFO and approved by the council; banking arrangements may not be delegated to a committee. They shall be regularly reviewed for safety and efficiency.

5.2. The RFO shall prepare a schedule of payments requiring authorisation on an annual basis to be approved at the budget setting meeting. A resolution that approves payments shall be disclosed within the minutes of the monthly council meeting at which payment was reported. **Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of a contract of employment) may be summarised to remove public access to any personal information.**

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

5.4. The RFO shall examine invoices for arithmetical accuracy and analyse them to the appropriate expenditure heading. The RFO shall take all steps to pay all invoices submitted, and which are in order.

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

5.5.1 If a payment has been authorised in the Annual Payments List;

5.5.1 If a payment has been authorised by a previous resolution of council for a project, or capital expenditure and does not exceed the approved amount;

5.5.2 If the payment is necessary to avoid a charge to interest under the Late Payment of Commercial Debts (Interest) Act 1998, and the due date for payment is before the next scheduled Meeting of council, where the Clerk and RFO certify that there is no dispute or

other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council.

5.5.3 If this is a transfer of funds between the council accounts in line with the Bank Mandate and Authorisations.

5.6. For each financial year the Clerk and RFO shall draw up a list, the Annual List, of due payments which arise on a regular basis as the result of a continuing contract, statutory duty, or obligation (such as but not exclusively) Salaries, PAYE and NI, Superannuation Fund and regular maintenance contracts and the like at the Budget approval meeting and provided that the requirements of regulation 4.1 (Budgetary Controls) are adhered to the Clerk and RFO may make payments against this list, provided also that a list of such payments shall be submitted to the next appropriate meeting of council.

5.7. Payments made under 5.6 above shall be reported to council as part of the Payments Analysis Report.

5.8. In respect of grants a duly authorised committee shall approve expenditure within any limits set by council and in accordance with any policy statement approved by council. Any Revenue or Capital Grant in excess of £5,000 shall before payment, be subject to ratification by resolution of the council.

5.9. Members are subject to the Code of Conduct that has been adopted by the council and shall comply with the Code and Standing Orders when a decision to authorise or instruct payment is made in respect of a matter in which they have a disclosable pecuniary or other interest, unless a dispensation has been granted.

5.10. The council will aim to rotate the duties of members in these Regulations so that onerous duties are shared out as evenly as possible over time.

5.11. Any changes in the recorded details of suppliers, such as bank account records, shall be made in line with the Bank Mandate Authorities.

## **6. Instructions for the making of payments**

6.1. The council will make safe and efficient arrangements for the making of its payments.

6.2. Following authorisation under Financial Regulation 5 above, a duly delegated Clerk or RFO shall give instruction that a payment shall be made.

6.3. All payments shall be affected by BACS (Bankers Automated Clearing Services), cheque or other instructions to the council's bankers. Should other payment methods be required, such as payment by cash, these will required a ratified resolution of council.

6.4. BACS or Cheques drawn on the bank account in accordance with the Financial Regulation 5 above shall be signed in line with the Bank Mandate:

6.4.1 BACS payments £300 and over to be authorised by 2 signees;

6.4.2 BACS payments are limited to £4,999 in a single transaction;

6.4.3 BACS payments are limited to £20,000 in any single banking day;

6.4.4 Cheques of any value require 2 authorised signatures.

6.5. To indicate agreement of the details shown on the BACS payment or cheque, a “Bank Authorisation” email will be sent to the 2<sup>nd</sup> signee and retained as a record of the authorisation.

6.6. Payment for utility supplies (energy, telephone and water) and any National NonDomestic Rates may be made by variable direct debit provided that these are included in the Annual List of Payments and are made in line with the Bank Mandate.

6.7. Where a computer requires use of a personal identification number (PIN) or other password(s), for access to the council’s records on that computer, a note shall be made of the PIN and Passwords and that and the list of other secure log ins for council shall be made available to the Chairman of Council.

6.8. No employee or councillor shall disclose any PIN or password, relevant to the working of the council or its bank accounts, to any person not authorised in writing by the council or a duly delegated committee.

6.9. Regular back-up copies of the records on any computer shall be made and shall be stored securely away from the computer in question, and preferably off site.

6.10. The council, and any members using personal computers for the council’s financial business, shall ensure that anti-virus, anti-spyware and firewall software with automatic updates, together with a high level of security, is used.

6.11. Where internet banking arrangements are made with any bank, the Clerk [RFO] shall be appointed as the Service Administrator. The bank mandate approved by the council shall identify a number of councillors who will be authorised to approve transactions on those accounts. The bank mandate will state clearly the amounts of payments that can be instructed by the use of the Service Administrator alone, or by the Service Administrator with a stated number of approvals.

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

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

6.14. 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.

6.15. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk and RFO and shall be subject to automatic payment in full at each month-end. Personal credit or debit cards of members or staff shall not be used unless previously notified to the RFO.

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

## **7. Payment of salaries**

7.1. As an employer, the council shall make arrangements to meet fully the statutory requirements placed on all employers by PAYE and National Insurance legislation. The payment of all salaries shall be made in accordance with payroll records and the rules of PAYE and National Insurance currently operating, and annual salary rates or salary increments shall be as agreed by council, or duly delegated committee.

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

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

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

- a) by any councillor who can demonstrate a need to know;
- b) by the internal auditor;
- c) by the external auditor; or
- d) by any person authorised under Audit Commission Act 1998, or any superseding legislation.

7.5. The total of such payments in each calendar month shall be reported with all other payments as made as may be required under these Financial Regulations, to ensure that only payments due for the period have actually been paid.

7.6. An effective system of personal performance management should be maintained for the senior officers.

7.7 Any termination payments shall be supported by a clear business case and reported to the council. Termination payments shall only be authorised by council.

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

## **8. Loans and investments**

8.1. All borrowings shall be affected in the name of the council, after obtaining any necessary borrowing approval. Any application for borrowing approval shall be approved by Council as to terms and purpose. The application for borrowing approval, and subsequent arrangements for the loan shall only be approved by full council.



8.2. Any financial arrangement which does not require formal borrowing approval from the Secretary of State (such as Hire Purchase or Leasing of tangible assets) shall be subject to approval by the full council. In each case a report in writing shall be provided to council in respect of value for money for the proposed transaction.

8.3. The council will arrange with any investment providers for the sending of a copy of each statement of account to the Chairman of the council at the same time as one is issued to the Clerk or RFO.

8.4. All loans and investments shall be negotiated in the name of the council and shall be for a set period in accordance with council policy.

8.5. The council shall consider the need for an Investment Strategy and Policy which, if drawn up, shall be in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.

8.6. All investments of money under the control of the council shall be in the name of the council.

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

8.8. Payments in respect of short term or long-term investments, including transfers between bank accounts held in the same bank, or branch, shall be made in accordance with Regulation 5 (Authorisation of payments) and Regulation 6 (Instructions for payments).

## **9. Income**

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

9.2. Particulars of all charges to be made for work done, services rendered or goods supplied shall be agreed annually by the council [Council Asset Charging Schedule] notified to the RFO and the RFO shall be responsible for the collection of all accounts due to the council.

9.3. The council will review all fees and charges at least annually, following a report of the Clerk.

9.4. Any sums found to be irrecoverable and any bad debts shall be reported to the council and shall be written off in the year.

9.5. All sums received on behalf of the council shall be banked intact as directed by the RFO. In all cases, all receipts shall be deposited with the council's bankers with such frequency as the RFO considers necessary.

9.6. The origin of each receipt shall be entered on the paying-in slip.

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

9.8. The RFO shall promptly complete any VAT Return that is required. Any repayment claim due in accordance with VAT Act 1994 section 33 shall be made at least annually coinciding with the financial year end.

9.9. Where any significant sums of cash are regularly received by the council, the RFO shall take such steps as are agreed by the council to ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control such as ticket issues, and that appropriate care is taken in the security and safety of individuals banking such cash.

9.10. Any income arising which 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 (see also Regulation 16 below).

## **10. Orders for work, goods and services**

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

10.2. Order books shall be controlled by the RFO.

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

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

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

## **11. Contracts**

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

- a) Every contract shall comply with these financial regulations, and no exceptions shall be made otherwise than in an emergency provided that this regulation need not apply to contracts which relate to items (i) to (vi) below:
  - i. for the supply of gas, electricity, water, sewerage and telephone services;
  - ii. for specialist services such as are provided by legal professionals acting in disputes;
  - iii. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;
  - iv. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the council;

- v. for additional audit work of the external auditor up to an estimated value of £500 (in excess of this sum the Clerk and RFO shall act after consultation with the Chairman and Vice Chairman of council); and
- vi. for goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.
- b) Where the council intends to procure or award a public supply contract, public service contract or public works contract as defined by The Public Contracts Regulations 2015 (“the Regulations”) which is valued at £25,000 or more, the council shall comply with the relevant requirements of the Regulations<sup>2</sup>.
- c) The full requirements of The Regulations, as applicable, shall be followed in respect of the tendering and award of a public supply contract, public service contract or public works contract which exceed thresholds in The Regulations set by the Public Contracts Directive 2014/24/EU (which may change from time to time)<sup>3</sup>.
- d) When applications are made to waive financial regulations relating to contracts to enable a price to be negotiated without competition the reason shall be embodied in a recommendation to the council.
- e) Such invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases. The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post. Each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract.
- f) All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one member of council.
- g) Any invitation to tender issued under this regulation shall be subject to Standing Orders [Sunningdale Parish Council April 2021 – section 18] and shall refer to the terms of the Bribery Act 2010.
- h) When it is to enter into a contract of less than £25,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Clerk or RFO shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below £5,000 and above £100 the Clerk or RFO shall strive to obtain 3 estimates. Otherwise, Regulation 10.3 above shall apply.
- i) The council shall not be obliged to accept the lowest or any tender, quote or estimate.

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<sup>2</sup> The Regulations require councils to use the Contracts Finder website to advertise contract opportunities, set out the procedures to be followed in awarding new contracts and to publicise the award of new contracts <sup>3</sup> Thresholds currently applicable are:

a) For public supply and public service contracts 209,000 Euros (£181,302)  
b) For public works contracts 5,225,000 Euros (£4,551,413)

j) Should it occur that the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further

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pricing, provided that the specification does not change, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision-making process was being undertaken.

## **12. Payments under contracts for building or other construction works**

12.1. Payments on account of the contract sum shall be made within the time specified in the contract by the RFO upon authorised certificates of the architect or other consultants engaged to supervise the contract (subject to any percentage withholding as may be agreed in the particular contract).

12.2. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments. In any case where it is estimated that the total cost of work carried out under a contract, excluding agreed variations, will exceed the contract sum of 5% or more a report shall be submitted to the council.

12.3. Any variation to a contract or addition to or omission from a contract must be approved by the council and Clerk to the contractor in writing, the council being informed where the final cost is likely to exceed the financial provision.

## **13. Stores and equipment**

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

13.2. 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.

13.3. Stocks shall be kept at the minimum levels consistent with operational requirements.

13.4. The RFO shall be responsible for periodic checks of stocks and stores at least annually.

## **14. Assets, properties and estates**

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

14.2. No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with any other consents required by law, save where the estimated value of any one item of tangible movable property does not exceed £500.

14.3. No real property (interests in land) shall be sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law. In each case a report in writing 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).

14.4. No real property (interests in land) shall be purchased or acquired without the authority of the full council. In each case a report in writing 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).

14.5. Subject only to the limit set in Regulation 14.2 above, no tangible moveable property shall be purchased or acquired without the authority of the full council. In each case a report in writing shall be provided to council with a full business case.

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

## **15. Insurance**

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

15.2. 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.

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

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

15.5. 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.

## **16. Charities**

16.1. 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.

## **17. Risk management**

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

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

## **18. Suspension and revision of Financial Regulations**

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

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

# Sunningdale Parish Council Meetings and Committees for 2024 2025.

May	June	July	August	September	October	November	December	January	February	March	April
<b>2024</b>						<b>2025</b>					
14th @ 7:30pm	18 <sup>th</sup> @ 7:30pm	16 <sup>th</sup> @ 7:30pm	20 <sup>th</sup> @ 7:30pm	17 <sup>th</sup> @ 7:30pm	15 <sup>th</sup> @ 7:30pm	19 <sup>th</sup> @ 7:30pm	17 <sup>th</sup> @ 7:30pm	14 <sup>th</sup> @ 7:30pm	18 <sup>th</sup> @ 7:30pm	18 <sup>th</sup> @ 7:30pm	22 <sup>nd</sup> @ 7:30pm
<b>Annual Council</b>	<b>Parish Council</b>	<b>Parish Council</b>	<b>Parish Council</b>	<b>Parish Council</b>	<b>Parish Council</b>	<b>Parish Council</b>	<b>Parish Council</b>	<b>Parish Council</b>	<b>Parish Council</b>	<b>Parish Council</b>	<b>Parish Council</b>
7 <sup>th</sup> @ 7:30pm	4 <sup>th</sup> @ 7:30pm	9 <sup>th</sup> @ 7:30pm	6 <sup>th</sup> @ 7:30pm	10 <sup>th</sup> @ 7:30pm	8 <sup>th</sup> @ 7:30pm	5 <sup>th</sup> @ 7:30pm	3 <sup>rd</sup> @ 7:30pm	7 <sup>th</sup> @ 7:30pm	4 <sup>th</sup> @ 7:30pm	4 <sup>th</sup> @ 7:30pm	8 <sup>th</sup> @ 7:30pm
<b>Planning Committee</b>	<b>Planning Committee</b>	<b>Planning Committee</b>	<b>Planning Committee</b>	<b>Planning Committee</b>	<b>Planning Committee</b>	<b>Planning Committee</b>	<b>Planning Committee</b>	<b>Planning Committee</b>	<b>Planning Committee</b>	<b>Planning Committee</b>	<b>Planning Committee</b>
	<b>Oversight &amp; Strategy Committee</b>		<b>Oversight &amp; Strategy Committee</b>		<b>Oversight &amp; Strategy Committee</b>		<b>Oversight &amp; Strategy Committee</b>		<b>Oversight &amp; Strategy Committee</b>		<b>Oversight &amp; Strategy Committee</b>
7 <sup>th</sup> @ 1:30pm		9 <sup>th</sup> @ 1:30pm		10 <sup>th</sup> @ 1:30pm	8 <sup>th</sup> @ 1:30pm	12 <sup>th</sup> @ 1:30pm	10 <sup>th</sup> @ 1:30pm	7 <sup>th</sup> @ 1:30pm		4 <sup>th</sup> @ 1:30pm	8 <sup>th</sup> @ 1:30pm
<b>Finance Committee</b>		<b>Finance Committee</b>		<b>Finance Committee</b>	<b>Finance Committee</b>	<b>Finance Committee</b>	<b>Finance Committee</b>	<b>Finance Committee</b>		<b>Finance Committee</b>	<b>Finance Committee</b>
<b>YEAR END</b>					<b>BUDGET EXTRA</b>		<b>BUDGET EXTRA</b>	<b>To be confirmed</b>			

MEETING DATES MAY BE SUBJECT TO CHANGE, PLEASE CHECK COUNCIL NOTICE BOARDS AND WEBSITE FOR AGENDAS TO CONFIRM TIME AND DATE OF MEETINGS.

## **Sunningdale Parish Council**

*Internal Audit Report 2023-24 (Final update)*

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*Stuart J Pollard*  
*Director*

*Auditing Solutions Ltd*



## **Background and Scope**

Statute requires all town and parish councils to arrange for an independent Internal Audit (IA) examination of their accounting records and systems of internal control and for the conclusions to be reported each year in the Annual Governance and Accountability Return (AGAR).

This report sets out the work undertaken in relation to the 2023-24 financial year which took place on 5<sup>th</sup> December 2023 and 22<sup>nd</sup> April 2024 together with our preparatory off-site work towards both visits. We thank the Clerk / Locum Clerk and their staff for assisting the process, providing all necessary documentation in either hard copy or electronic format to facilitate our review for the year.

## **Internal Audit Approach**

In undertaking our review, we have again had regard to the materiality of transactions and their susceptibility to potential mis-recording or misrepresentation in the year-end Statement of Accounts / AGAR. Our programme of cover is designed to afford assurance that the Council's financial systems remain robust and operate in a manner to ensure effective probity of transactions and to afford a reasonable probability of identifying any material errors or possible abuse of the Council's own and the national statutory regulatory framework. The programme is also designed to facilitate our completion of the 'IA Report' in the Council's AGAR, which requires independent assurance over a series of internal control objectives.

## **Overall Conclusions**

We are pleased to advise that, based on the work undertaken this year, the Clerk and Council continue to maintain adequate and effective internal control arrangements. We have duly signed the Internal Audit Certificate in the 2023-24 AGAR assigning positive assurances in each relevant control objective.

We identified one relatively minor issue at our interim review that required attention, detail of which we discussed with the former Clerk with detail referred to in following detailed report with resultant recommendations summarised in the appended Action Plan, together with an update on the current position.

We request this report is provided to members with a response provided to the recommendation.

# Detailed Report

## Review of Accounting Arrangements & Bank Reconciliations

The Council has used the Rialtas Alpha accounting software to record transactions through its principal Current and Deposit bank accounts at Handelsbanken in a combined cashbook for the year: we note the intention to migrate to the Rialtas Omega software in the early stages of 2024-25.

Our objective in this area is to ensure that the accounting records are being maintained accurately and currently and that no anomalous entries appear in cashbooks or financial ledgers. To meet the above objectives, we have:

- Ensured that the opening balances recorded on the accounting system for 2023-24 reflect those in the certified 2022-23 AGAR;
- Ensured that an appropriate cost and nominal coding structure remains in place;
- Ensured that the accounts system remained in balance at the financial year-end;
- Checked the years transactions in the combined cashbook to the supporting bank statements for the full financial year;
- Checked and agreed the bank reconciliations as at 30<sup>th</sup> April and November 2023, plus 31<sup>st</sup> March 2024 ensuring no long-standing uncleared transactions or other anomalous entries exist; and
- Ensured the accurate recording of the year's financial detail in the AGAR, Section 2 by reference to the Alpha account detail.

### *Conclusions and recommendation*

*We are pleased to record that no residual issues arise in this area warranting further formal comment or recommendation, the issue reported in our interim report having been addressed appropriately.*

*We noted, when examining the current year Trial Balance in the Alpha accounts at our interim review, the existence of an apparent miscoding with a credit balance of £5.00 recorded as "Allotment key deposits" on code 230 and urged that this mis-posting be corrected by journal transferring the balance recorded to code 511 where such deposits are recorded. We note that appropriate corrective action has been taken with no further issues identified at this final review.*

*R1. The apparent £5.00 miscoding of allotment key deposits to code 230 should be corrected by journal debiting that code and crediting code 511. This has been corrected accordingly.*

## Review of Corporate Governance

Our objective here is to ensure that the Council has robust corporate governance documentation and processes in place, that Council and Committee (where appropriate) meetings are conducted in accordance with the adopted Standing Orders (SOs) and that, as far as we are reasonably able to ascertain as we do not attend meetings, no actions of a potentially unlawful nature have been or are being considered for implementation.

We have reviewed the minutes of the Full Council and Committee meetings (excluding Planning) for the full financial year as published on the website and provided by the Clerk in hard copy format to determine whether or not any issues exist that may have an adverse effect, through litigation or other causes, on the Council's future financial stability, also ensuring that the Council has not taken, nor is planning, any actions that might result in ultra vires expenditure. We are pleased to record that no such concerns arise.

We note that the Council has reviewed and re-affirmed its SOs and Financial Regulations (FRs) at the annual meeting in May 2023, also noting that the Council publishes appropriate detail on its website in accordance with the requirements of the Transparency Code as apply to the Council.

We are also pleased to note that the external auditors signed-off the 2022-23 AGAR with no issues raised, also noting the appropriate advertisement of the Notice of Public Rights for that year on the Council's website for the requisite 30 working days.

### **Conclusions**

*There are no issues arising in this area currently. We shall continue our review of minutes and the Council's overall approach to governance at future reviews.*

## **Review of Expenditure**

Our aim here is to ensure that: -

- Council resources are released in accordance with the Council's approved procedures and budgets;
- Payments are supported by appropriate documentation, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available;
- All discounts due on goods and services supplied are identified and appropriate action taken to secure the discount;
- The correct nominal codes have been applied in entering detail in the cashbooks; and
- VAT has been appropriately identified and been the subject of periodic recovery.

We have reviewed at our interim visit the operative procedures for the approval and release of payments, the majority of which are now processed online, and consider them appropriate for the Council's present requirements.

To provide assurance in this area we have selected a total sample of 51 individual payments processed in the year including all those individually in excess of £1,000, together with a more random selection of every 20<sup>th</sup> cashbook transaction (irrespective of value). Our test sample totals £303,430 and equates to 82% by value of all non-pay related payments for the year. The high percentage arises through the refurbishment costs associated with resurfacing of the tennis courts and surrounding environs.

We are again pleased to note that VAT returns continue to be submitted at the end of each quarter, electronically as required by extant legislation, and have verified their accuracy for the year by reference to the Alpha control account.

### **Conclusions**

*We are pleased to record that there are no issues arising in this area with all payments appropriately supported.*

## **Assessment and Management of Risk**

Our aim here is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and health and safety nature, whilst also ensuring that appropriate arrangements exist to monitor and manage any such identified risks to minimise the opportunity for their coming to fruition.

Consequently, we have reviewed the Council’s insurance schedule which runs to 30<sup>th</sup> September 2024. Cover stands at £10 million for both Public and Employer’s Liability, together with Fidelity Guarantee cover of £1 million and “Business Interruption – loss of revenue” cover of £60,000 all of which we consider appropriate for the Council’s present requirements.

We noted in our interim report that the Council’s Risk Register had been discussed by the Oversight and Strategy Committee, but that all members’ comments had not been received at the time of the October 2023 meeting. We now note that the register was formally adopted by the Council at its meeting in February 2024.

We have previously discussed with the Clerk the arrangements for completing safety inspections of Council play areas noting that inspections are done fortnightly by a contractor supplemented by an additional quarterly review by a second company.

### **Conclusions**

*We are pleased to record that no issues arise in this area this year warranting formal comment or recommendation: we will continue to monitor the Council’s approach to risk management at future review visits.*

## **Budgetary Control & Reserves**

Our objective here is to ensure that the Council has a robust procedure in place for identifying and approving its future budgetary requirements and the level of precept to be drawn down from Wiltshire Council: also, that an effective reporting and monitoring process is in place. We also aim to ensure that the Council retains appropriate funds in general and earmarked reserves to finance its ongoing spending plans, whilst retaining appropriate sums to cover any unplanned expenditure that might arise.

We note the Members continue to be provided with regular financial reports and information throughout the financial year to facilitate effective budget monitoring. We have reviewed the year-end budget report generated by Alpha with no unexpected or unexplained variances existing that warrant further enquiry or investigation.

We note that, following due deliberation, the 2024-25 budget and precept were formally approved and adopted by the Council at its January 2024 meeting with the latter set at £234,032.

At the year-end (31<sup>st</sup> March 2024) the Council’s reserves totalled £1,914,569 (£1,729,830 at the prior year-end) including the General Fund reserve of £145,664 (£115,900 at 31<sup>st</sup> March 2023)

and earmarked reserves of £1,769,015 (£1,613,930 at 31<sup>st</sup> March 2023) including CIL and S106 deposits of £1,563,993.

### **Conclusion**

*There are no matters arising from our work in this area with effective budget monitoring and management procedures in place.*

## **Review of Income**

In considering the Council's income streams, we aim to ensure that robust systems are in place to ensure the identification of all income due to the Council from its various sources, to ensure that income is invoiced in a timely manner and that effective procedures are in place to pursue recovery of any outstanding monies due to the Council. Consequently, we have:

- Examined the formal Burial Register checking to ensure that each of the 13 interments recorded as occurring in the year to 31<sup>st</sup> August 2023 are supported by the relevant undertakers' interment applications and legally required burial or cremation certificates: we noted at our interim review that no burial certificate was seemingly held for the register reference number 614 and are pleased to note that the appropriate certificate has been obtained and is now held on file;;
- Also agreed the interment fees charged for each of the 13 recorded interments to the approved schedule of charges confirming that the income has been accounted for correctly in the Alpha accounts;
- Examined the nominal income ledger for the year ensuring that, as far as we are reasonably able, all income due to the Council has been received and coded appropriately. In doing so, we note that one allotment rent (Plot 31) has inadvertently been posted to cost centre 201 instead of 204;
- Reviewed the register of allotment rents falling due on 1<sup>st</sup> January 2024 ensuring that each tenant has paid the due rent appropriately and in a timely manner with no issues arising; and
- Examined income arising from "Borough in bloom" by reference to the control record with all fees duly received and no issues arising.

We note that the planned transfer of the Hall Charity to a newly formed group of Trustees actually took place on 1<sup>st</sup> January 2024 duly undertook the "Independent Examination" of the hall booking records, etc signing off the appropriate Examiner's certificate earlier in the year.

### **Conclusions**

*No issues arise in this review area warranting formal comment or recommendation.*

## **Petty Cash and Credit Cards**

*The Council does not operate any petty cash scheme, nor does it hold any corporate debit or credit cards. Expenses are reimbursed with other trade payments and tested as part of our Payments sample reported earlier.*

## Review of Staff Salaries

In examining the Council's payroll function, we aim to confirm that extant legislation is being appropriately observed as regards adherence to the requirements of HMRC regarding the deduction and payment over of income tax and national insurance contributions, together with meeting the requirements of the local government pension scheme.

The payroll is operated in-house by the Clerk using the HMRC PAYE tools software with total payroll costs reported at meetings along with other payments. We have examined a sample of two months payroll transactions by reference to the October and November 2023 payslips, the latter month including application of the 2023-24 national pay award together with arrears backdated to 1<sup>st</sup> April 2023. Specifically, we have:

- Agreed the gross pay detail on both months' payslips to the approved staff salaries payable (NJC scale point, other enhancements and contracted weekly working hours), including verifying application of the new 2023-25 pay award and arrears in November;
- Ensured the accurate calculation of tax, NI and pension contributions for both months to the relevant HMRC and LG Pension Fund deduction tables; and
- Ensured the accurate payment of net pay, plus payments to HMRC and the Pension Fund Administrators of the October 2023 salaries.

### *Conclusions*

*We are pleased to report that no issues arise in this area warranting formal comment or recommendation this year.*

## Asset Registers

The Accounts and Audit Regulations 1996 (as amended periodically) require that all councils establish and maintain inventories/asset registers of buildings, land, plant and equipment, etc. owned by them.

We note that the locum clerk was in the process of reviewing / updating the asset register at the time of our final visit and have agreed that we will be provided with a copy once her review has been completed so that we may agree detail to the disclosure in the year's AGAR at Section 2, Box 9. Consequently, we have issued this report in advance of its receipt, but do not anticipate any problems in that respect.

### *Conclusions*

*Based on our work the asset register is correct and reported accurately in the Accounts and AGAR.*

## Investments and loans

Our objectives here are to ensure that the Council is "investing" surplus funds, be they held temporarily or on a longer term basis in appropriate banking and investment institutions, that an appropriate investment policy is in place, that the Council is obtaining the best rate of return on any such investments made, that interest earned is brought to account correctly and appropriately

in the accounting records and that any loan repayments due to or payable by the Council are transacted in accordance with appropriate loan agreements.

As indicated earlier in this report, surplus funds are also held in a Handelsbanken deposit account, detail of which we have examined as part of the testing reported earlier in this report, noting that the Council is receiving an appropriate rate of interest that is credited to the combined cashbook account monthly. We noted in last year's report that the Council planned to move investments using the Flagstone System / Platform, with appropriate action to open relevant account(s) still to be actioned.

Whilst we cannot act as financial advisors, a number of councils across the country have placed surplus funds, inter alia, with the CCLA Deposit Fund and the Hampshire Trust Bank and the Council may wish to consider placing a proportion of its surplus funds with these to further spread the risk should a bank fail.

We note that the Council has no loans in existence repayable either by or to the Council.

### *Conclusions*

*No issues arise in this area warranting formal comment or recommendation.*

## **Statement of Accounts / AGAR**

We have reviewed the year end accounts and AGAR detail agreeing the latter to the Alpha year-end Accounts detail and test checked the supporting working papers confirming there is a detailed trail to the Rialtas ledger. We have also reviewed the debtors and creditors recorded at the year end. Noting that the Royal Borough has paid the first tranche of the 2024-25 precept in March 2024 which has correctly been recorded as a "Receipt in advance".

### *Conclusions*

*No issues arise in this area and, based on the work undertaken for the financial year, we have duly signed off the IA Certificate in the AGAR assigning positive assurances in each relevant area.*

*We also take this opportunity to remind the locum Clerk of the requirements of the guidance notes in the preface to the year's AGAR in relation to the documentation that should be displayed on the Council's website, together with the need to ensure compliance with the timing requirements for publication of the Notice of Public Rights to examine the Council's documentation.*

Rec. No.	Recommendations	Response
<b>Review of Accounting Arrangements and Bank Reconciliations</b>		
R1	The apparent £5.00 miscoding of allotment key deposits to code 230 should be corrected by journal debiting that code and crediting code 511.	<i>This has been corrected accordingly.</i>



# Annual Internal Audit Report 2023/24

Sunningdale Parish Council

www.sunningdale-pc.org.uk

During the financial year ended 31 March 2024, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2023/24 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			N/A/ Applicable
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes).	✓		
<b>O. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes ✓	No	Not applicable

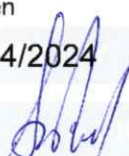
For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

05/12/2023 22/04/2024

Name of person who carried out the internal audit  
S J Pollard for Auditing Solutions Ltd

Signature of person who carried out the internal audit



Date 22/04/2024

**\*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).**

**\*\*Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).**

## Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

Sunningdale Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2024, that:

	Agreed		'Yes' means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
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.	✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
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.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
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.	✓		considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		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 smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
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.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) 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.	Yes	No	N/A
	✓		

**\*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

Signed by the Chair and Clerk of the meeting where approval was given:

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

www.sunningdale-pc.org.uk

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS



## Section 2 – Accounting Statements 2023/24 for

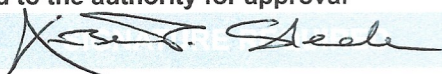
### Sunningdale Parish Council

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	1,067,154	1,729,830	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	213,224	228,962	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	781,445	470,303	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	166,971	186,692	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	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	165,022	327,833	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	1,729,830	1,914,570	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	1,725,121	2,033,542	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	1,048,306	1,211,282	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	0	0	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)	✓			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)	✓			The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2024 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



Date

22/04/2024

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

DDMMYYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED



## WHAT SMALLER AUTHORITIES NEED TO DO TO ADVERTISE THE PERIOD DURING WHICH ELECTORS AND INTERESTED PERSONS MAY EXERCISE RIGHTS RELATING TO THE ANNUAL ACCOUNTS

The [Local Audit and Accountability Act 2014](#) and the [Accounts and Audit Regulations 2015](#) require that:

- 1) The accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested, during a period of 30 working days set by the smaller authority and including the first 10 working days of July.
- 2) The period referred to in paragraph (1) starts with the day on which the period for the exercise of public rights is treated as having been commenced i.e. the day following the day on which all of the obligations in paragraph (3) below have been fulfilled.
- 3) The responsible financial officer for a relevant authority must, on behalf of that authority, publish (**which must include publication on the authority's website**):
  - a) the Accounting Statements (i.e. Section 2 of either Form 2 or 3, whichever is relevant, of the Annual Governance & Accountability Return (AGAR)), accompanied by:
    - i) a declaration, signed by that officer to the effect that the status of the Accounting Statements are unaudited and that the Accounting Statements as published may be subject to change;
    - ii) the Annual Governance Statement (i.e. Section 1 of either Form 2 or Form 3, whichever is relevant, of the AGAR); and
  - b) a statement that sets out—
    - i) the period for the exercise of public rights;
    - ii) details of the manner in which notice should be given of an intention to inspect the accounting records and other documents;
    - iii) the name and address of the local auditor;
    - iv) the provisions contained in section 26 (inspection of documents etc.) and section 27 (right to make objections at audit) of the Act, as they have effect in relation to the authority in question;

### HOW DO YOU DO IT?

- 1) You will meet statutory requirements if you fully and accurately complete the notice of public rights pro forma in this document, and
- 2) Publish (**including publication on the smaller authority's website**) the following documents, the day before the public rights period commences:
  - a) the approved Sections 1 and 2 of either Form 2 or 3, whichever is relevant to your smaller authority, of the AGAR; and
  - b) the completed Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return. Please note that we have pre-completed it with the following suggested dates: Monday 3 June – Friday 12 July 2024. (The latest possible dates that comply with the statutory requirements are Monday 1 July –Friday 9 August 2024); and
  - c) the notes which accompany the Notice (Local authority accounts: a summary of your rights).



# SUNNINGDALE PARISH COUNCIL

## NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF UNAUDITED ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

Local Audit and Accountability Act 2014 Sections 26 and 27  
The Accounts and Audit Regulations 2015 (SI 2015/234)

### NOTICE


1. Date of announcement 31<sup>st</sup> May 2024

2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.

Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2024, these documents will be available on reasonable notice by application to:

Louise Steele Locum Clerk to the Council

 The Pavilion, Broomhall Recreation Ground, Broomhall Lane, Sunningdale SL5 0QS

 01344 874268

 [clerk@sunningdale-pc.gov.uk](mailto:clerk@sunningdale-pc.gov.uk)

commencing on **Monday 3 June 2024**

and ending on **Friday 12 July 2024**

3. Local government electors and their representatives also have:

- The opportunity to question the appointed auditor about the accounting records; and
- The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.

The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.

4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:

PKF Littlejohn LLP (Ref: SBA Team)  
15 Westferry Circus  
Canary Wharf  
London E14 4HD  
([sba@pkf-l.com](mailto:sba@pkf-l.com))

5. This announcement is made by Louise Steele, Locum Clerk & RFO

## LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

### The basic position

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the [Accounts and Audit Regulations 2015](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

### The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1-12 July 2024 for 2023/24 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

### The right to ask the auditor questions about the accounting records

**You should first ask your smaller authority** about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here

means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

### **The right to make objections at audit**

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

### **A final word**

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication [Local authority accounts: A guide to your rights](#) are available from the NAO website.

If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.