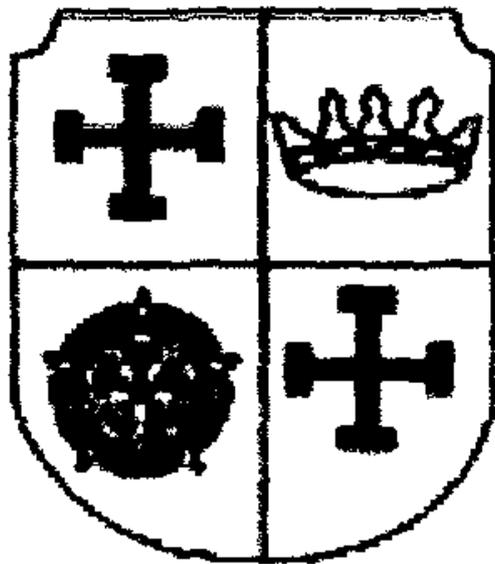
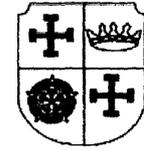


WHITTLE-LE-WOODS PARISH COUNCIL



Standing Orders and Financial Regulations



STANDING ORDERS

- 1 Meetings
 - a) Meetings of the Council shall normally be held on the second Monday of the month at 7.30pm.
 - b) Meetings should last no longer than two hours.
 - c) All mobile phones to be turned off before the start of the council meeting.

- 2 The Statutory Annual Meeting
 - a) **In an election year the Annual Parish Council Meeting shall be held on or within 14 days following the day on which the councillors elected take office.**
 - b) **In a year which is not an election year the Annual Parish Council Meeting shall be held on such day in May as the Council in may direct.**

- 3 **In addition to the Statutory Annual Parish Council Meeting at least three other statutory meetings shall be held in each year** and eight additional meetings will be held, normally on the second Monday of the month.

- 4 Chairman of the Meeting

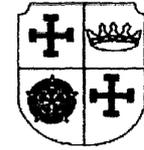
The person presiding at the meeting may exercise all the powers and duties of the Chairman in relation to the conduct of the meeting.

- 5 Proper Officer
 - a) Where a statute, regulation or order confers function or duties on the proper officer of the Council in the following cases, he shall be the clerk: -
 - b) To receive declarations of acceptance of office
 - c) To receive and record notices disclosing interests at meetings
 - d) To receive and retain plans and documents
 - e) To sign notices or other documents on behalf of the council
 - f) To receive copies of bylaws made by another local authority
 - g) To certify copies of bylaws made by the Council
 - h) To sign and issue the summons to attend meetings of the Council
 - i) To keep proper records for all Council meetings.

- 6 Quorum of the Council

Three members or one third of the total membership, whichever is the greater, shall constitute a quorum at meetings of the Council

- 7 If a quorum is not present or if during a meeting the number of councillors present (not counting those debarred by reason of a declared interest) falls below the required quorum,



the meeting shall be adjourned and business not transacted shall be transacted at the next meeting or on such other day as the Chairman may fix.

8 For a quorum relating to a committee or sub-committee, shall be one half of its members.

9 Voting

Members shall vote by show of hands or, if at least two members so request, by signed ballot.

10 **If a member so requires, the Clerk shall record the names of the members who voted on any question so as to show whether they voted for or against it. Such a request must be made before moving on to the next business.**

11 **The Chairman may give an original vote on any matter put to the vote, and in any case of an equality of votes may give a casting vote whether or not he gave an original vote.**

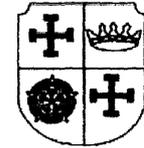
12 **If due to an urgent item arising between meetings, consultation by email / telephone to councillors may be used by the Chairman to form a decision. A time limit for email responses is 48 hours. The normal rules regarding quorum and voting majority applies.**

13 Order of Business

At each Annual Parish Council Meeting the first business shall be: -

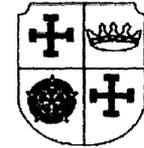
- a) **To elect a Chairman of the Council**
 - b) **To receive the Chairman's declaration of acceptance of office or, if not then received, to decide when it shall be received.**
 - c) **In the ordinary year of election of the Council to fill any vacancies left unfilled at the election by reason of insufficient nominations.**
 - d) **To decide when any declarations of acceptance of office and written undertakings to observe the code of conduct adopted by the Council which have not been received as provided by law, shall be received.**
 - e) To elect a Vice-chairman of the Council
 - f) To appoint representatives to outside bodies
 - g) To appoint committees and sub-committees
 - h) To consider the payment of any subscriptions falling to be paid annually
 - i) To inspect any deeds and trust investments in the custody of the Council as required;
- And shall thereafter follow the order set out in Standing Order 17.

14 **At every meeting other than the Annual Parish Council Meeting the first business shall be to appoint a Chairman if the Chairman and Vice-chairman be absent and to receive such declarations of acceptance of office (if any) and undertaking to observe the Council's code of conduct as are required by law to be made or, if not then received, to decide when**



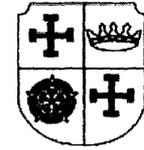
they shall be received.

- 15 In every year, not later than the meeting at which the estimates for the next year are settled, the Council shall review the pay and conditions of service of existing employees. Standing Order 38 must be read in conjunction with this requirement.
- 16 After the first business has been completed, the order of business, unless the Council otherwise decides on the grounds of urgency, shall be as follows: -
- a) To read and consider the minutes; provided that if a copy has been circulated to each member not later than the day of issue of the summons to attend the meeting, the Minutes may be taken as read.
 - b) After consideration to approve the signature of the minutes by the person presiding as a correct record.**
 - c) To deal with business expressly required by statute to be done**
 - d) To dispose of business, if any, remaining from the last meeting.
 - e) To receive such communications as the person presiding may wish to lay before the Council
 - f) To answer questions from councillors
 - g) To receive and consider reports and minutes of committees
 - h) To receive and consider reports from officers of the council
 - i) To receive and consider resolutions or recommendations in the order in which they have been notified
 - j) To authorise the sealing of documents
 - k) If necessary, to authorise the signing of orders for payment.
- 17 Urgent Business
A motion to vary the order of business on the grounds of urgency:
- a) May be proposed by the Chairman or by any member and, if proposed by the Chairman, may be put to the vote without being seconded, and
 - b) Shall be put to the vote without discussion.
- 18 Resolutions moved on Notice
Except as provided by these Standing Orders, no resolution may be moved unless the business to which it relates has been put on the agenda by the Clerk or the mover has given notice in writing of its terms and has delivered the notice to the Clerk at least ten clear days before the next meeting of the Council.
- 19 The Clerk shall date every notice of resolution or recommendation when received by him, shall number each notice in the order in which it was received and shall enter it in a book which shall be open to the inspection of every member of the council.
- 20 The Clerk shall insert in the summons for every meeting all notices of motion or



recommendation properly given in the order in which they have been received unless the member giving a notice of motion has stated in writing that he intends to move at some later meeting or that he withdraws it.

- 21 If a resolution or recommendation specified in the summons is not moved either by the member who gave notice of it or by any other member, it shall, unless postponed by the council, be treated as withdrawn and shall not be moved without fresh notice.
- 22 If the subject matter of a resolution comes within the province of a committee of the Council, it shall, upon being moved and seconded, stand referred without discussion to such committee, or such other committee as the Council may determine for report; provided that the Chairman, if he considers it to be a matter of urgency, may allow it to be dealt with at the meeting at which it was moved.
- 23 Every resolution or recommendation shall be relevant to some subject over which the Council has power or duties which affect its area.
- 24 Resolutions Moved Without Notice
Resolutions dealing with the following matters may be dealt with without notice: -
- a) To appoint a chairman of the meeting
 - b) To correct the minutes
 - c) To approve the minutes
 - d) To alter the order of business
 - e) To proceed to the next business
 - f) To close or adjourn the debate
 - g) To refer a matter to a committee
 - h) To appoint a committee or any members thereof
 - i) To adopt a report
 - j) To authorise the sealing of documents
 - k) To amend a motion
 - l) To give leave to withdraw a resolution or amendment
 - m) To extend the time limit for speeches
 - n) To exclude the press and public
 - o) To silence or eject from the meeting a member named for misconduct
 - p) To give the assent of the Council where such consent is required by these Standing Orders
 - q) To suspend any Standing Order.
 - r) To adjourn the meeting
- 25 Questions
A member may ask the Chairman of the Council or the Clerk any question concerning the business of the Council, provided ten clear days' notice of the question has been given to the



person to whom it is addressed.

26 Every question shall be put and answered without discussion

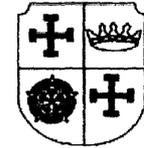
27 A person to whom a question has been put may decline to answer

28 Rules of Debate

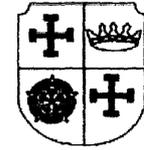
No discussion shall take place upon the Minutes except upon their accuracy. Corrections to the minutes shall be made by resolution and must be initialled by the chairman.

29 A resolution or amendment shall not be discussed unless it has been proposed and seconded, and, unless proper notice has already been given, it shall, if required by the Chairman, be reduced to writing and handed to him before it is further discussed or put to the meeting.

- a) A member when seconding a resolution or amendment may, if he then declares his intention to do so, reserve his speech until a later period of the debate.
- b) A member shall direct his speech to the question under discussion or to a personal explanation or to a question of order.
- c) No speech by a mover of a resolution shall exceed five minutes and no other speech shall exceed three minutes except by consent of the Council
- d) An amendment shall be either: -
 - To leave out words
 - To leave out words and insert others
 - To add or insert words
- e) An amendment shall not have the effect of negating the resolution before the Council.
- f) If an amendment be carried, the resolution, as amended, shall take the place of the original resolution and shall become the resolution upon which any further amendment may be moved.
- g) A further amendment shall not be moved until the Council has disposed of every amendment previously moved.
- h) The mover of a resolution or of an amendment shall have the right of reply, not exceeding three minutes.
- i) A member, other than the mover of the resolution, shall not, without leave of the Council speak more than once on any resolution except to move an amendment or further amendment, or on an amendment, or on a point of order, or in personal explanation, or to move a closure.
- j) A member may speak on a point of order or a personal explanation. A member speaking for these purposes shall be heard forthwith. A personal explanation shall be confined to some material part of a former speech by him, which may have been misunderstood)



- k) A motion or amendment may be withdrawn by the proposer with the consent of the Council, which shall be signified without discussion, and no member may speak upon it after the permission has been asked for its withdrawal unless such permission has been refused
- l) When the resolution is under debate. No other resolution shall be moved except the following: -
- To amend the resolution
 - To proceed to the next business
 - To adjourn the debate
 - That the question now be put
 - That a member named do leave the meeting
 - That the resolution be referred to a committee
 - To exclude the press and public
 - To adjourn the meeting
30. A member shall remain seated when speaking unless requested to stand by the chairman.
- a) The ruling of a Chairman on a point of order or on the admissibility of a personal explanation shall not be discussed.
- b) Members shall address the Chairman. If two or more members wish to speak, the Chairman shall decide whom to call upon.
- c) Whenever the Chairman speaks during a debate all other members shall be silent.
- 31 Closure
- At the end of any speech a member may, without comment, move "that the question now be put", "that the debate be now adjourned" or "that the Council do now adjourn". If such a motion is seconded, the Chairman shall put the motion but, in the case of a motion "that the question now be put", only if he is of the opinion that the question before the Council has been sufficiently debated. If the motion "that the question be now put" is carried, he shall call upon the mover to exercise or waive his right of reply and shall put the question immediately after that right has been exercised or waived. The adjournment of the debate or of the Council shall not prejudice the mover's right of reply at the resumption.
- 32 Disorderly Conduct
- a) **All members must observe the Code of Conduct a copy of which is annexed to these Standing Orders.**
- b) No member shall at a meeting persistently disregard the ruling of the Chairman, wilfully obstruct business, or behave irregularly, offensively, improperly or **in such manner as the bring the Council into disrepute.**
- c) If, in the opinion of the Chairman, a member has acted in a manner contrary to that required, the Chairman shall express that opinion to the Council and thereafter any member may move that the member named be no longer heard or that the member do leave the meeting, and the motion, if seconded, shall be put forth with and without discussion. **If a**



member reasonably believes another member is in breach of the Code of Conduct, that member is under a duty to report the breach to the Standards Board.

- d) If the motion mentioned in paragraph (c) is disobeyed, the Chairman may adjourn the meeting or take such further steps as may reasonably be necessary to enforce them.

33 Right of reply

The mover of a resolution shall have a right to reply immediately before the resolution is put to the vote. If an amendment is proposed, the mover of the amendment shall be entitled to reply immediately before the amendment is put to the vote. A member exercising a right to reply shall not introduce a new matter. After the right of reply has been exercised or waived, a vote shall be taken without further discussion.

34 Alteration of Resolution

A member may, with the consent of his seconder, move amendments to his own resolution.

35 Rescission of Previous Resolution

- a) A decision (whether affirmative or negative) of the Council shall not be reversed within six months except either by a special resolution, the written notice whereof bears the names of at least four members of the Council, or by a resolution moved in pursuance of the report or recommendation of a committee.
- b) When a special resolution or any other resolution moved under the provisions of paragraph (a) of this Order has been disposed of, no similar resolution may be moved within a further six months.

36 Voting on Appointments

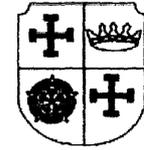
Where more than two persons have been nominated for any position to be filled by the Council and of the votes given there is not an absolute majority in favour of one person, the name of the person having the least number of votes shall be struck off the list and a fresh vote taken, and so on until a majority of votes is given in favour of one person.

37 Discussions and Resolutions Affecting Employees of the Council

If at a meeting there arises any question relating to the appointment, conduct, promotion, dismissal, salary or conditions of service, of any person employed by the Council, it shall not be considered until the Council or Committee (as the case may be) has decided whether or not the press and public shall be excluded.

38 Resolutions on Expenditure

Any resolution which, if carried, would, in the opinion of the Chairman, substantially increase the expenditure upon any service which is under the management of the Council or reduce the revenue at the disposal of any committee, or which would involve capital expenditure, shall, when proposed and seconded, stand adjourned without discussion to



the next ordinary meeting of the Council, and any committee affected by it shall consider whether it desires to report thereon.

39 Expenditure

Orders for the payment of money shall be authorised by resolution of the Council and signed by two members and the clerk.

40 Sealing of Documents

- a) A document shall not be sealed on behalf of the Council unless its sealing has been authorised by a resolution.
- b) Any two members of the Council named in a resolution moved under the provisions of paragraph (a) of the Order may seal, on behalf of the Council, any document required by law to be issued under seal.

41 Committees and Sub-committees

The Council may at its Annual Parish Council Meeting appoint standing committees and may at any other time appoint such other committees as are necessary, but subject to any statutory in that behalf: -

- a) Shall not appoint any member of a committee so as to hold office later than the next Annual Meeting.
- b) May appoint persons other than members of the Council to any committee; and
- c) May, subject to the provisions of Order 36 above, at any time dissolve or alter the membership of a committee.

42 The Chairman and Vice Chairman ex-officio shall be voting members of every committee.

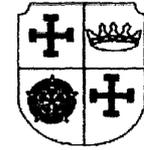
43 Every committee shall at its first meeting before proceeding to any other business, elect a Chairman and may elect a Vice Chairman who shall hold office until the next Annual Meeting of the Council, and shall settle its programme of meetings for the year.

44 Special Meeting

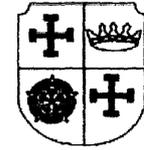
The Chairman of a Committee or the Chairman of the Council may summon an additional meeting of that committee at any time. An additional meeting shall also be summoned on the requisition in writing of not less than a quarter of the members of the committee. The summons shall set out the business to be considered at the special meeting and no other business shall be transacted at that meeting.

45 Sub Committees

Every committee may appoint sub committees for purposes to be specified by the committee.



- 46 The Chairman and Vice Chairman of the Committee shall be members of every sub committee appointed by it unless they signify that they do not wish to serve.
- 47 The Standing Orders on rules of debate (except those parts relating to standing and to speaking more than once) and the Standing Order on interests in contracts and other matters shall apply to committee and subcommittee meetings.
- 48 Voting in Committees
Members of committees and sub committees entitled to vote shall vote by a show of hands, OR, if at least two members so request, by signed ballot.
- 49 **Chairmen of committees and sub committees shall in the case of an equality of votes, have a second or casting vote.**
- 50 Presence of Non-Members of Committees at Committee Meetings
A member who has proposed a resolution which has been referred to any committee, of which he is not a member, may explain his resolution to the committee but shall not vote.
- 51 Accounts and Financial Statement
- a) Except as provided in paragraph (2) of this Standing Order or by statute, all accounts for payment and claims upon the Council shall be laid before the Council.
 - b) Where it is necessary to make a payment before it has been authorised by the Council, such payment shall be certified as to its correctness and urgency by the Responsible Financial Officer. Such payment shall be authorised by the committee, if any, or by the proper officer for payment with the approval of the Chairman or Vice Chairman of the Council.
 - c) All payments ratified under sub-paragraph (2) of this Standing Order shall be separately included in the next schedule of payments before the Council
- 52 The Responsible Financial Officer shall supply to each member as soon as practicable after March 31st in each year a statement of the receipts and payments of the Council for the completed financial year. A Financial Statement prepared on the appropriate accounting base (receipts and payments or income and expenditure) for the year to March 31st shall be presented to each member before the end of the following month of May. The Statement of Accounts of the Council (which is subject to external audit) shall be presented to the Council for formal approval before the end of the following month of September.
- 53 Estimates/Precept
- a) The Council shall approve written estimates for the coming financial year at its meeting before the end of January.



- b) Any committee desiring to incur expenditure shall give the Clerk a written estimate of the expenditure recommended for the coming year no later than November.

54 Interests

If a member has a personal interest as defined by the Code of Conduct then he shall declare such interest as soon as it becomes apparent disclosing the existence and nature of that interest as required.

- 55 If a member who has declared a personal interest then considers the interest to be prejudicial, he must withdraw from the room or chamber during consideration of the item to which the interest relates.**

- 56 The Clerk may be required to compile and hold a Register of Members' Interests, or a copy thereof, in accordance with agreement reached with the Monitoring Officer of the Responsible Authority and/or as required by statute.**

- 57 If a candidate for any appointment under the Council is to his knowledge related to any member of or the holder of any office under the Council, he and the person to whom he is related shall disclose the relationship in writing to the Clerk. A candidate who fails to do so shall be disqualified for such appointment, and, if appointed, may be dismissed without notice. The Clerk shall report to the Council or to the appropriate committee and such disclosure. Where relationship to a member is disclosed, this Standing Order shall apply.

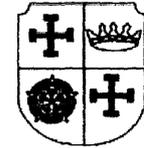
- 58 The Clerk shall make known the purpose of this Standing Order to every candidate.

59 Canvassing of and Recommendations by Members

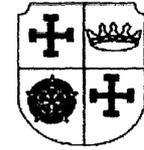
- a) Canvassing of members of the Council or of any Committee, directly or indirectly, for any appointment under the Council shall disqualify the candidate for such appointment. The Clerk shall make known the purpose of this sub-paragraph of this Standing Order to every candidate.
- b) A member of the Council or of any Committee shall not solicit for any person any appointment under the Council or recommend any person for such appointment or for promotion; but, nevertheless, any such member may give a written testimonial of a candidate's ability, experience or character for submission to the Council with an application for appointment.

60 Inspection of Documents

A member may for the purpose of his duty as such (but not otherwise), inspect any document in possession of the Council or a committee, and if copies are available shall, on request, be supplied for the like purpose with a copy.



- 61 **All minutes kept by the Council and by any Committee shall be open for the inspection of any member of the Council**
- 62 Unauthorised Activities
No member of the Council or of any committee or sub-committee shall in the name of or on behalf of the Council: -
- a) Inspect any lands or premises which the Council has a right or duty to inspect: or
 - b) Issue orders, instructions or directions unless authorised to do so by the Council or the relevant Committee or Sub-Committee
- 63 Admission of the Public and Press to Meetings.
The Public and Press shall be admitted to all meetings of the Council and its Committees and sub-committees, which may, however, temporarily exclude the public and press by means of the following resolutions-
"That in the view of the {special} {confidential} nature of the business about to be transacted, it is advisable in the public interest that the press and public be temporarily excluded and they are instructed to withdraw"
- 64 The Council, Committee or Sub-committee shall state the special reason for exclusion.
- 65 At all meetings of the Council, the Chairman may at their discretion and at a convenient time in the transaction of business, adjourn the meeting so as to allow any members of the public to address the meeting in relation to the business to be transacted at that meeting. Any member of the public shall speak, if they so wish, for no longer than 5 minutes.
- 66 The Clerk shall afford to the press reasonable facilities for the taking of their report of any proceedings at which they are entitled to be present. There shall be no audio or video recording or photographs of the meeting without the express approval of the Council.
- 67 If a member of the public interrupts the proceedings at any meeting, the Chairman may, after, warning, order that he be removed from the meeting and may adjourn the meeting for such period as is necessary to restore order.
- 68 Confidential Business
- a) No member of the Council or of any Committee or Sub-committee shall disclose to any person not a member of the Council any business declared to be confidential by the Council, the Committee or Sub-committee as the case may be.
 - b) Any member in breach of the conditions of paragraph (1) of this Standing Order shall be removed from any Committee or Sub-committee of the Council by the Council.



69 Liaison with Borough and County Councillors

A Summons and Agenda for each meeting shall be sent, together with an invitation to attend to the County or Borough Councillors for the appropriate ward.

70 Unless the Council otherwise orders, a copy of each letter ordered to be sent to the County or District Council shall be transmitted to the County Councillor or Borough Councillor for the ward.

71 Planning Applications

The Clerk shall bring documentation of applications received to the monthly council meeting for discussion and comment to the relevant authority. If an application requires comment before the meeting, the clerk shall contact the chairman of the planning committee with a view to convening a planning committee meeting to discuss and comment on the relevant application.

72 Financial Matters

The Council shall consider and approve Financial Regulations drawn up by the Responsible Financial Officer.

1) Such regulations shall include detailed arrangements for the following:

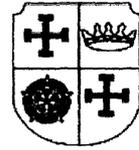
- a) the accounting records and systems of internal control
- b) the assessment and management of risks faced by the Council
- c) the work of the internal auditor and the receipt of regular reports from the Internal Auditor which shall be required at least annually
- d) the financial reporting requirements of members and local electors and
- e) procurement policies (subject to (2) below) including the setting of values for different procedures where the contract has an estimated value less than £50,000.

2) Any proposed contract for the supply of goods, materials, services and the execution of works with an estimated value in excess of [£50,000] shall be procured on the basis of a formal tender as summarised in (3) below.

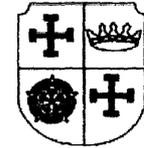
3) Any formal tender process shall comprise the following steps:

- a) a public notice of intention to place a contract to be placed in a local newspaper;
- b) a specification of the goods, materials, services and the execution of works shall be drawn up;
- c) tenders are to be sent, in a sealed, marked envelope, to the Clerk by a stated time and date
- d) tenders submitted are to be opened, after the stated closing date and time, by the Clerk and at least one member of the Council;
- e) tenders are then to be assessed and reported to the appropriate meeting of the Council or Committee.

4) The Council or a Committee is not bound to accept the lowest tender, estimate or quote. Any tender notice shall contain a reference to the Standing Orders 57 and 59 regarding improper activity.



- 5) The Financial Regulations of the Council shall be subject to regular review, at least every four years
- 73 Code of Conduct on Complaints
The Council shall deal with complaints of maladministration allegedly committed by the Council or by any officer or member in such manner as adopted by the Council except for those complaints, which should be properly directed to the Standards Board for consideration.
- 74 Variation, Revocation and Suspension of Standing Orders
Any or every part of the Standing Orders except those printed in **bold type** may be suspended by resolution in relation to any specific item of business.
- 75 A resolution permanently to add, vary or revoke a Standing Order shall, when proposed and seconded, stand adjourned without discussion to the next ordinary meeting of the Council.
- 76 Standing Orders to be Given to Members
A copy of these Standing Orders shall be given to each member by the Clerk upon delivery to him of the member's Declaration of Acceptance of Office and written undertaking to observe the Code of Conduct adopted by the Council.



Financial Regulations

GENERAL

These financial regulations govern the conduct of the financial transactions of the Council and may only be amended or varied by resolution of the Council.

The Responsible Financial Officer (RFO) (the clerk) under the policy of the direction of the Council shall be responsible for the proper administration of the Council's affairs

The RFO shall be responsible for the production of financial management information

ANNUAL ESTIMATES

The Council and/or any committee shall formulate and submit proposals to the Council in respect of revenue and capital costs for the following financial year not later than the end of November each year.

Detailed estimates of all receipts and payments for the year shall be prepared each year by the RFO.

The Council shall review the estimates not later than the end of January each year and shall fix the precept to be levied for the ensuing financial year. The RFO shall supply each councillor with a copy of the approved estimates.

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

The Council shall prepare and have regard to a three-year forecast of Revenue and Capital Receipts and Payments which shall be prepared at the same time as the budget.

SALARIES AND ALLOWANCES

The Clerk's Salary shall be in line with the NATIONAL JOINT COUNCIL *for* LOCAL GOVERNMENT SERVICES and NATIONAL AGREEMENT *on* PAY AND CONDITIONS OF SERVICE.

Clerk to the Parish Council allowances

Mileage

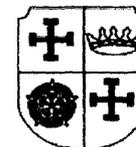
Broadband and phone

Light and heat

Use of room

Parish Council Chair Allowances

The Chair will be provided with annual annum to cover expenses and mileage expenses where necessary.



All salaries and allowances will be reviewed annually at the staffing sub-committee meeting.

BUDGETARY CONTROL

Expenditure on revenue items may be incurred up to the amounts in the approved budget. No expenditure may be incurred that will exceed the amount provided in the revenue budget.

The RFO shall regularly provide the Council with a statement of receipts & payments to date under each head of the budget comparing actual expenditure against that planned.

The Clerk may incur expenditure on behalf of the Council which is necessary to carry out any repair, replacement or any other work which is of such extreme urgency that it must be done at once, whether or not there is any budgetary provision for the expenditure, subject to a limit of £200. The Clerk shall report the action to the Council as soon as practicable thereafter

Unspent provisions in the revenue budget shall not be carried forward to a subsequent year.

No expenditure shall be incurred in relation to any capital project and no contract entered into or tender accepted involving capital expenditure unless the Council is satisfied that the necessary funds are available, or the requisite borrowing approval has been obtained.

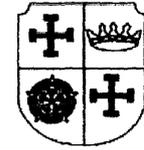
All capital works shall be administered in accordance with the Council's standing orders and financial regulations relating to contracts.

ACCOUNTING AND AUDIT

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). The RFO shall be responsible for completing the annual financial statements of the Council as soon as practicable after the end of the financial year and shall submit them and report thereon to the Council.

The RFO shall be responsible for completing the Accounts of the Council contained in the Annual Return (as supplied by the Auditor appointed from time to time by the Audit Commission) and for submitting the Annual Return for approval and authorisation by the Council within the timescales set by the Auditor.



The Internal Auditor shall carry out the work required by the RFO, or by the Council, with a view to satisfactory completion of the Internal Auditor's Report section of the Annual Return as compiled annually by the Audit Commission.

The Internal Audit shall be carried out within the 'Governance and Accountability for Smaller Authorities in England' A Practitioners' Guide to Proper Practices to be applied in the preparation of statutory annual accounts and governance statements – March 2019

The Internal Auditor, who shall be competent and independent of the operations of the Council, shall report to Council in writing on a regular basis with a minimum of one annual report in respect of each financial year. The RFO shall make arrangements for the opportunity for inspection as per the Accounts and Audit Regulations or 'the regulations' which 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.

The RFO shall, as soon as practicable, bring to the attention of all the councillors any correspondence or report from the Internal or External Auditor, unless the correspondence is of a purely administrative matter.

BANKING ARRANGEMENTS AND PAYMENTS

The Council's banking arrangements shall be made by the RFO and approved by the Council. They should be reviewed regularly for efficiency.

A schedule of the payments required, forming part of the agenda for the meeting, shall be prepared by the RFO and, together with the relevant invoices, be presented to the Council. If the schedule is in order, it shall be authorised by a resolution of the Council and the detail shown in the minutes.

On-line payments drawn on the bank account shall be authorised by the wet signature of two members of the Council and countersigned by the Clerk or approved by email (in exceptional circumstances) on the schedule of payments on the agenda for the meeting. To indicate agreement of the details of the online payment, the Clerk shall present the bank statement at the next meeting and the signatories should also sign this statement.

Cheques drawn on the bank account shall be signed by two members of the Council and countersigned by the Clerk. To indicate agreement of the details shown on the cheque with the counterfoil and the invoice or similar documentation, the signatories should also initial the cheque counterfoil.

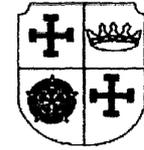
PAYMENT OF ACCOUNTS

All payments shall be affected by cheque or other order drawn on the Council's bankers.

WHITTLE-LE-WOODS PARISH COUNCIL



All invoices for payment shall be examined, verified and certified by the Clerk. The Clerk shall satisfy him/herself that the work, goods or services, to which the invoice relates, shall have been received, carried out, examined and approved.



The RFO shall examine invoices in relation to arithmetic accuracy and shall analyse them to the appropriate expenditure heading. The Clerk shall take all steps to settle all invoices submitted, and which are in order, at the next available Council meeting.

If 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 or RFO certify that there is no dispute or other reason to delay payment, the Clerk (notwithstanding Para 6.3) take all steps necessary to settle such invoices provided that a list of such payments shall be submitted to the next appropriate meeting of the Council.

The Council can maintain a cash float of £50. All other cash received must be banked intact. Any payments made in cash by the Clerk or RFO (for postage or minor stationery items) shall be refunded on a regular basis, at least quarterly

PAYMENT OF SALARIES

The payment of all salaries shall be made in accordance with payroll records and the rules of PAYE and National Insurance currently operating, and salaries shall be as agreed by the Council.

Payment of salaries and payments of deductions from salary such as may be made for tax, national insurance and pension contributions, may be made in accordance with the payroll records and on the appropriate dates, provided that each payment is reported to and ratified by the next available Council meeting.

LOANS AND INVESTMENTS

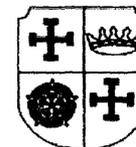
All loans and investments shall be negotiated in the name of the Council and shall be for a set period in accordance with Council policy.

The Council's Investment Policy shall be in accordance with the Trustee Act 2000, and shall be reviewed on a regular basis- at least annually.

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

All borrowings shall be affected in the name of the Council, after obtaining any necessary borrowing approval. Any application for borrowing approval as to terms and purpose

All investments certificates and other documents relating thereto shall be retained in the custody of the RFO



INCOME

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

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

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 as soon as possible (subject to 6.5)

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

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

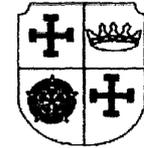
The RFO shall promptly complete any VAT return that is required. Any repayment claims due in accordance with the VAT Act 1994 section 33 shall be made at least annually coinciding with the end of the financial year.

ORDERS FOR WORK, GOODS AND SERVICES

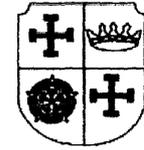
CONTRACTS

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 these regulations shall not apply to contracts which relate to items (i) to (vi) below:
 - (i) For the supply of gas, electricity, water, sewerage and telephone services
 - (ii) For specialist services such as are provided by solicitors, accountants, surveyors and planning consultants
 - (iii) For work to be executed or goods 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 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 £250 (in excess of this the Clerk / RFO shall act in consultation with the Chairman and Vice Chairman of the Council.
 - (vi) For goods and materials proposed to be purchased which are proprietary articles and/or are sold only at a fixed price



- b) Where it is intended to enter into a contract exceeding £50,000 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 set out in par (a) the Clerk shall invite tenders from at least three firms.
- c) 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
- d) 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.
- e) 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 the Council.
- f) If less than three tenders are received for contracts above £50,000 or if all the tenders are identical the Council may make such arrangements as it thinks fit for procuring the goods or materials or executing the works.
- g) Any invitation to tender issued under this regulation shall contain a statement to the effect of Standing Orders 61, 63 and 64.
- h) When it is to enter into a contract less than £50,000 in value for the supply of goods, materials, works or specialist services as are excepted as set out in Para (a) the Clerk/RFO shall obtain three quotations (priced descriptions of the proposed supply); where the value is below £1000 and above £250 the Clerk shall strive to obtain three estimates. Otherwise Regulation 10 (3) above shall apply.
- i) The Council shall not be obliged to accept the lowest of any tender, quote or estimate.



PAYMENTS UNDER CONTRACTS FOR BUILDING OR OTHER CONSTRUCTION WORKS

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)

Where contracts provide for payments 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, exceeding agreed variations, will exceed the contract sum by 5% or more a report shall be submitted to the Council.

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 in the particular contract).

STORES AND EQUIPMENT

Stock shall be kept at the minimum levels consistent with operational requirements. The Clerk / RFO shall be responsible for annual check

PROPERTIES AND ESTATES

The Clerk shall make appropriate arrangements for the custody of all title deeds and properties owned by the Council. The RFO shall ensure a record is maintained of all the properties owned by the Council, recording the location, extent, plan, reference, purchase details, nature of interest, tenancies granted, rents payable and purpose for which held in accordance with Regulation 4(3) of the Accounts and Audit Regulations 1996 as amended.

No property shall be 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 £50.

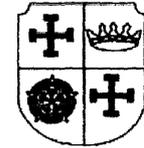
INSURANCE

Following an annual risk assessment, the RFO/Clerk shall affect all insurances and negotiate all claims on the Council's insurers

The Clerk/RFO shall ensure that all new risks and any alterations affecting existing assurances are dealt with.

The Clerk/RFO shall keep a record of all insurances effected by the Council and property and risks covers thereby and annually review it.

The Clerk/RFO shall report to the Council any loss liability or damage or any event likely to lead to a claim at the next available meeting.



The Clerk/RFO shall be included in a suitable fidelity guarantee insurance which shall cover the maximum risk exposure as determined by the Council.

CHARITIES

Where the Council is sole trustee of a charitable body the Clerk/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/RFO shall arrange for any audit or independent examination as may be required by Charity Law or any Government Document.

RISK MANAGEMENT

The Clerk/RFO shall prepare and promote risk management policy statements in respect of all activities of the Council

When considering any new activity, the Clerk/RFO shall prepare a draft Risk Management policy for the activity and shall bring a draft addressing the legal and financial liabilities and Risk Management issues that arise to Council for consideration and, if thought appropriate, adoption.

REVISION OF FINANCIAL REGULATIONS

It shall be the duty of the Council to review the Financial Regulations of the Council from time to time.