



DISS TOWN COUNCIL

Agenda

Meeting of the Council
18th March 2020

Miss Sarah Richards
TOWN CLERK



COUNCIL PRAYER

"Guide our Council tonight as we seek to serve our fellow residents of Diss. Guard us from prejudice and self-interest. Help us to faithfully discharge the duties of our office and pursue our projects with clarity and compassion."

DISS TOWN COUNCIL'S VISION

To make Diss a successful, vibrant, attractive town, where people want to live, work and visit.

OUR MISSION

To support the community and promote Diss as the heart of East Anglia for Business, Leisure and the Arts



TOWN CLERK
Miss S Richards, CILCA

DISS TOWN COUNCIL
Council Offices, 11-12 Market Hill,
Diss, Norfolk, IP22 4JZ

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Please ask for: Miss Sarah Richards
Our ref: FC 18.03.2020
Date: 17 March 2020

NOTICE OF MEETING

Dear Members of the Public and Press,

You are cordially invited to attend a meeting of **Diss Town Council** to be held in the **Council Chamber** at **Diss Corn Hall** on **Wednesday 18th March 2020** at **7.15pm** to consider the business detailed below.



Town Clerk

AGENDA

1. **Apologies**
To receive and consider apologies for absence.
2. **Declarations of Interest and Requests for Dispensations**
To note any declarations of members' pecuniary and/or non-pecuniary/other interests pertaining to items on the following agenda, to note any dispensations granted in respect of business to be discussed and to consider any requests for dispensations.
3. **Minutes**
To confirm as a true record, the minutes of the meetings of Full Council on 8th January 2020 (copy herewith).
4. **Public Participation**
To consider a resolution under Standing Orders 3d to 3h to suspend the meeting to receive reports from the County and District Councillors, on behalf of the Police, and to hear comments from members of the public on items to be discussed on the agenda. *(Members of the public are entitled to speak for a maximum of three minutes).*
5. **Items of URGENT business**
To discuss any item(s) of business which the Town Clerk has previously been informed at least 24 hours before the meeting and decides should be considered as a matter of urgency *(Councillors are reminded that no resolutions can be made under this agenda item).*
6. **Finance**
 - a) To note payment of accounts for January and February (copy details herewith).
 - b) To receive the summary of income, expenditure and Earmarked Reserves for the month ending February 2020 (copy details herewith).
 - c) To receive the third quarter report up to 31st December 2019 (reference 34/1920 herewith).
 - d) To consider recommendations from the Responsible Finance Officer following the review of Diss Town Council's Internal Controls (report references 35/1920 & 36/1920 herewith).
7. **Diss Corn Hall**
To consider information regarding the work of Diss Corn Hall to inform future financial support.
8. **Council Leadership**
To review the length of time in office of Town Mayor and Council Leader.

9. **Representatives on Outside Bodies**
 - a) To appoint representatives on the remaining Outside Bodies (copy details herewith).
 - b) To consider membership of the Heritage Triangle Trust
10. **Coronavirus**

To consider action regarding the Coronavirus outbreak (report reference 37/1920 herewith).
11. **Progress Report**

To note progress on decisions made at the last meeting of Council (copy details herewith).
12. **Date of Next Meeting**

To note that the next meeting of Full Council is scheduled for 13th May 2020.
13. **Public Bodies (Admissions to Meetings)**

To consider a resolution under the Public Bodies (Admissions to Meetings) Act 1960 and Standing Orders 1c to exclude members of the public and press in order to discuss the following item, which is properly considered to be of a confidential nature.
14. **Nunnery Wall**

To consider a recommendation from the Executive Committee regarding the Nunnery Wall adjacent to Diss Park (to be tabled).

NOTES

1 - Council has a statutory legal duty under the Localism Act 2011 s2 and has adopted a code dealing with the conduct that is expected of members in order to promote high standards of conduct as required by the Act. Members' disclosable pecuniary interests are kept on a register available to view on the Council's website. Allegations about the conduct of a councillor may be made to the district council's monitoring officer. Diss Town Council has also adopted a dispensation policy.

The reports and enclosures referred to in this agenda are supplied to councillors only. They are available (unless marked confidential) for public inspection at the Council Offices during normal opening hours or on our website at www.diss.gov.uk/your-council/our-committees/

Please note that the Council Chamber is currently on the first floor of the Corn Hall. Anyone wishing to attend the meeting who will require access to the lift should contact the Deputy / Town Clerk prior to the start of the meeting.

DISS TOWN COUNCIL

MINUTES DRAFT

Minutes of the meeting of the **Town Council** held in the Marriage Room at the **Town Council Offices** on **Wednesday 8th January 2020** at **7.15pm**.

Present: Councillors S. Browne (ex-officio)
D. Collins
M. Gingell
N. Howard
S. Kiddie
A. Kitchen
J. Mason
D. Poulter
J. Robertson
E. Taylor
J. Welch

In attendance: Sarah Richards, Town Clerk
Alex Jamieson, Responsible Finance Officer

FC0120/01 TO CONSIDER APOLOGIES FOR ABSENCE

Apologies were received and accepted from Councillor Olander, County/District Councillor Kiddie and District Councillor Minshull.

FC0120/02 DECLARATIONS OF INTERESTS AND REQUESTS FOR DISPENSATIONS

There were none.

FC0120/03 MINUTES

It was

RESOLVED: That the minutes of the meeting of Full Council held on 11th December were confirmed and signed as a true record.

FC0120/04 PUBLIC PARTICIPATION

There was three members of the public in attendance including County and District Councillors Wilby. District Councillor Wilby presented a written report regarding the Greater Norwich Local Plan consultation.

The member of the public asked whether there were funds available to support the VE Day 75 celebration event being planned to include a beacon. It was noted that there was not a specific amount budgeted for but that funds could be made available from Reserves.

FC0120/05 ITEMS OF URGENT BUSINESS

There were none.

FC0120/06 FINANCE

- a) Councillors noted payment of accounts for December 2019. There was a query regarding the considerable cost of dog bin emptying. It was noted that this is on the list for review and that the costs did double recently.
- b) Councillors received the summary of income, expenditure (I & E) and Earmarked Reserves for the month ending December 2019. It was noted that queries raised by one councillor had been answered effectively by the RFO & Clerk.

FC0120/07 BUDGET 2020/21

Councillors considered the budget and precept request for the financial year 2020/21. The Executive Committee Chair thanked all involved in the budget setting process this year. It was

RESOLVED: 1. To approve an allocation of £5k from Earmarked Reserves Community Infrastructure Levy funds towards the Residents Parking Scheme

2. To approve the budget for 2020/21, which reflects a 0% increase for Diss taxpayers on the current year and a contingency of 2.25% for 2020/21

3. To approve a precept demand to South Norfolk Council of £560,548.45 or £202.73 for Band D households.

Councillor Poulter explained his reason for abstaining from item 2 due to residing outside of Diss.
(Action: RFO/Clerk; immediately)

FC0120/08 SCHEDULE OF COUNCIL MEETINGS 2019/20

Councillors considered a revised schedule of Council meetings for the remainder of 2019/20 (report reference 30/1920 referred). It was noted that Full Council meetings have had less items on their agendas. Chairs felt that the revised schedule was appropriate for the requirements of the Council. It was

RESOLVED: to approve the revised schedule of meetings for the remainder of 2019/20.
(Action: Clerk; immediately)

FC0120/09 PROGRESS REPORT

Councillors noted progress on decisions made at the last meeting of Council.

FC0120/10 DATE OF NEXT MEETING

Councillors noted that the next meeting of Full Council is scheduled for 18th March 2020.

Meeting Closed: 7.56pm.

Councillor Browne
TOWN MAYOR

PAYMENTS MADE JANUARY 2020				
<u>Date Paid</u>	<u>Payee Name</u>	<u>Cheque Ref</u>	<u>Amount Paid</u>	<u>Transaction Detail</u>
02.01.2020	Red5 Networks Ltd	DD225	£ 187.77	Phone/Broadband Dec 2019 - Council Office, DYCC and Sports Pavillion
02.01.2020	S2 Computers Ltd	DD226	£ 523.37	IT Support & Software January 2020 - Council Office & Neighbourhood Plan Laptop
02.01.2020	South Norfolk Council - Waste & Recycling	DD227	£ 1,768.00	Waste Collections January to March 2020 - All Sites
07.01.2020	Alliance Disposables Ltd	Bacs0343	£ 257.39	Sanitary Products - All Sites
07.01.2020	A.Waterfields & Sons	Bacs0344	£ 4,320.00	Skatepark Resurfacing
07.01.2020	Bressingham Steam Museum	Bacs0345	£ 40.00	Fire Engine to Transport Father Christmas at Xmas Switch-On Event
07.01.2020	City Electrical Factors Ltd	Bacs0346	£ 25.20	10 Light Bulbs for Sportsground
07.01.2020	Diss Cornhall Trust	Bacs0347	£ 40.00	Council Chamber Hire 4th December 2019
07.01.2020	E.P.I.C	Bacs0348	£ 100.00	First Aiders x3 at Xmas Light Switch-On event
07.01.2020	Hillside Office Supplies Ltd	Bacs0349	£ 28.20	Laptop Riser - Council Office
07.01.2020	Jackamans	Bacs0350	£ 462.00	Legal Charges & Land Registry fees relating to Barclays Bank
07.01.2020	Monodraught Ltd	Bacs0351	£ 966.00	Annual Service of Windcatcher X-Air System - Cornhall
07.01.2020	P.Cottrell	Bacs0352	£ 70.00	Window Cleaning December 2019 - Council Office, Museum & DYCC
07.01.2020	S2 Computers Ltd	Bacs0353	£ 35.28	IT Support & Software - Carnival Laptop January 2020
07.01.2020	Sage UK Ltd	Bacs0354	£ 42.60	P60 Forms - Council Office
07.01.2020	Travis Perkins Trading Co Ltd	Bacs0355	£ 44.12	Chain & Padlock - Mere Pump, Gloss Paint - Council Office
07.01.2020	Workwear (East Anglia) Ltd	Bacs0356	£ 117.70	Safety Work Boots x2 - Maintenance Staff
10.10.2020	Ricoh (UK) Ltd	DD228	£ 1,146.17	Photocopier Rent December 19 to February 2020, with printing costs
16.01.2020	Anglian Water Business Ltd (National)	Bacs0357	£ 159.35	Water Supplied October 19 to January 2020 - DYCC
16.01.2020	A Osborne	Bacs0358	£ 120.00	Flower Bed Maintenance Dec 19 and January 2020
16.01.2020	Lighting & Illumination Technology Experience Ltd	Bacs0359	£ 2,666.40	Christmas Lights Heritage Triangle Dismantle & Repair Works 2019
16.01.2020	Paul Rackham	Bacs0360	£ 600.00	Grave Digging x2
16.01.2020	Pearce & Kemp Ltd	Bacs0361	£ 2,353.64	Christmas Lights and Tree Mere Street Dismantle
16.01.2020	Star Plumbing, Heating & Renewables Ltd	Bacs0362	£ 252.00	Toilet Repairs at DYCC
16.01.2020	Stannah Lift Services Ltd	Bacs0363	£ 768.00	Annual Stairlift Service Contracts - Council Office and DYCC
16.01.2020	Total Gas & Power Ltd	Bacs0364	£ 2,217.38	Electricity December 2019 - DYCC, Park Toilets, Fountain, Cemetery, Sportground & Market
16.01.2020	LR Wyard-Scott Ltd	Bacs0365	£ 227.46	Fuel for Van & Mere Pump
17.01.2020	S2 Computers Ltd	DD229	£ 432.00	Neighbourhood Plan Laptop & setup costs
25.01.2020	Council Employees	Bacs	£ 15,757.46	Salaries Month 10

27.01.2020	Norfolk Pension Fund	Bacs	£ 4,965.17	Pension Contributions Month 10
29.01.2020	HM Revenue & Customs	Bacs	£ 3,953.06	NI/PAYE Month 10
29.01.2020	Abacus Playgrounds Ltd	Bacs0366	£ 5,974.80	Safety Surfacing around Trampoline & Roundabout - Park
29.01.2020	Alliance Disposables Ltd	Bacs0367	£ 294.69	Sanitary Products - All Areas
29.01.2020	Anglia Fabrication & Design Ltd	Bacs0368	£ 10,194.60	Galvanised Steel Staircase for Emergency Exit at DYCC
29.01.2020	Anglian Tree Solutions Ltd	Bacs0369	£ 1,104.00	Tree Works at Cemetery and Mere's Mouth
29.01.2020	Anglian Water Business Ltd (National)	Bacs0370	£ 728.32	Quarterly Water Supplied - Cemetery, Park Toilets, Market & Sportsground
29.01.2020	City Electrical Factors Ltd	Bacs0371	£ 56.33	Push Bar Panic Exit Hardware - Cornhall
29.01.2020	Gasway Services	Bacs0372	£ 90.00	Call-Out Charge for Boiler Repairs - Cornhall
29.01.2020	Hillside Office Supplies Ltd	Bacs0373	£ 65.50	Stationery - Council Office
29.01.2020	NBR Scooter Brokers Ltd	Bacs0374	£ 118.80	Pair of Ramps for getting Mowers into Van
29.01.2020	Norfolk Parish Training & Support	Bacs0375	£ 60.00	Essential Update Seminar March 20 - Responsible Finance Officer
29.01.2020	Paramount Personnel Services	Bacs0376	£ 81.00	HR Support October 2019 to January 2020
29.01.2020	RG Rackhams Ltd	Bacs0377	£ 443.10	Clear old Concrete Shot-Put Ring - Sportsground
29.01.2020	S.Browne	Bacs0378	£ 167.03	Travel Expenses doing Town Mayor duties July 2019 to December 2019
29.01.2020	Star Plumbing, Heating & Renewables Ltd	Bacs0379	£ 117.60	Call-Out for Water Leak at Park Toilets
29.01.2020	Travis Perkins Trading Ltd	Bacs0380	£ 359.86	Fence Posts & Concrete - DYCC, Water Butts & Bin Lids - Cemetery
29.01.2020	Trustees Diss Museum	Bacs0381	£ 91.05	Reimburse Markets Electricity
			£ 64,592.40	

PAYMENTS MADE FEBRUARY 2020

<u>Date Paid</u>	<u>Payee Name</u>	<u>Cheque Ref</u>	<u>Amount Paid</u>	<u>Transaction Detail</u>
03.02.2020	Red5 Networks Ltd	DD230	£ 185.24	Telephone & Broadband Jan 2020 - Council Office, DYCC and Sports Pavilion
07.02.2020	S2 Computers Ltd	DD231	£ 523.37	Feb 2020 IT Support & Software
12.02.2020	Alliance Disposables Ltd	Bacs0382	£ 1.07	Mop Head - Sports Pavilion
12.02.2020	Anglian Tree Solutions Ltd	Bacs0383	£ 168.00	Tree Works at Cemetery
12.02.2020	Binder Ltd	Bacs0384	£ 175.50	Empty Septic Tank - Sportsground
12.02.2020	Collective Community Planning	Bacs0385	£ 2,400.00	Consultancy for Neighbourhood Plan Phase 1
12.02.2020	Coolerair Ltd	Bacs0386	£ 58.42	4x Water Bottles & Unit Sanitization Dec19-Jan20
12.02.2020	Creative Artworks	Bacs0387	£ 230.00	Design Fees & Materials for Heritage Gardens
12.02.2020	Dissigns	Bacs0388	£ 519.60	Pigeon & Parking Signs, Bollard Stickers - All Areas
12.02.2020	ESPO	Bacs0389	£ 235.94	Gas Supplied November/December 2019
12.02.2020	HCL Safety Ltd	Bacs0390	£ 390.00	Service Man-Safe System - Cornhall
12.02.2020	Hillside Office Supplies Ltd	Bacs0391	£ 53.66	Stationery - Council Office
12.02.2020	Larter & Ford	Bacs0392	£ 149.92	Mole Traps & Rat Stations - Cemetery, Moss Killer, Paint & WD40 - MUGA
12.02.2020	Moss King Associates Ltd	Bacs0393	£ 5,472.50	Consultancy & Planting/Design Services April 2019-February 2020 - Heritage Project
12.02.2020	MYG Servicing Ltd	Bacs0394	£ 163.20	Boiler Service & Landlord Safety Checks - Council Office & Cemetery Bungalow
12.02.2020	Norfolk County Council	Bacs0395	£ 214.86	Speed Sign Post Installations on Stuston Road and Heywood Road
12.02.2020	Pearce & Kemp Ltd	Bacs0396	£ 445.42	Replacing Lights & Fittings - Council Office & DYCC
12.02.2020	Parish Fields Friends	Bacs0397	£ 800.00	Grants Payment received from South Norfolk Council
12.02.2020	PPL PRS Ltd	Bacs0398	£ 2,647.63	Performing Rights Licences 20/21 - Park, DYCC and Market Place
12.02.2020	Radii Skatepark Repairs	Bacs0399	£ 7,284.00	Full Riding Surface replacement & Framework Repairs - Skatepark
12.02.2020	Red Glazing Systems Ltd	Bacs0400	£ 2,694.00	Flat Roof for Green Room - Heritage Project
12.02.2020	Sandy Lane Nursery	Bacs0401	£ 195.72	Shrubs & Plants for Heritage Triangle Project
12.02.2020	Sonata Security Ltd	Bacs0402	£ 84.00	Call-Out to reset Alarm Fault at Cornhall
12.02.2020	Total Gas & Power Ltd	Bacs0403	£ 2,332.58	Electricity Jan 2020 - Park WC, DYCC< Council Office, Cemetery, Sportsground, market & Mere Fountain
12.02.2020	Travis Perkins Trading Ltd	Bacs0404	£ 516.01	Main Door Lock - Cornhall, DYCC Fencing & Fitzwalter Road Bin
12.02.2020	LR Wyard-Scott Ltd	Bacs0405	£ 145.38	Van Fuel for January 2020
14.02.2020	Mr M Mills	112281	£ 30.00	Refund of overpayment of Cemetery fees
17.02.2020	Sage (UK) Ltd	DD232	£ 1,305.38	Sage 50 Cloud Payroll Software 2020/2021
24.02.2020	S2 Computers Ltd	DD233	£ 66.00	Onsite repairs on Town Clerk
25.02.2020	Council Employees	Bacs	£ 15,393.27	Salaries Month 11

26.02.2020	City Electrical Factors Ltd	Bacs0406	£ 34.91	Hoover Bags & Light Bulbs - Council Office & Sportsground
26.02.2020	Diss Van Centre	Bacs0407	£ 15,260.00	Purchase and Part Exchange of Ford Ranger CY15 KUO
26.02.2020	Etc..(East Anglia) Ltd	Bacs0408	£ 450.00	CCTV Appraisal & Assessment
26.02.2020	Gasway Services	Bacs0409	£ 528.61	2x Underfloor Heating Pumps & System Reset - Cornhall
26.02.2020	Linstead Farm & Garden Machinery	Bacs0410	£ 2,271.00	Service of all Maintenance Machinery
26.02.2020	Norfolk County Council	112282	£ 37.64	Road Closure for Carnival 2020 Parade
26.02.2020	P Cottrell	Bacs0411	£ 70.00	Window Cleaning February 2020 - Council Office, Museum and DYCC
26.02.2020	S2 Computers Ltd	Bacs0412	£ 35.28	Carnival IT Support & Software Feb 2020
26.02.2020	S Bartrum & Sons	Bacs0413	£ 476.48	Service/MOT & Repairs on Ford Ranger, Lock Repair on VW Caddy
26.02.2020	Star Plumbing, Heating & Renewables	Bacs0414	£ 1,038.00	New Aquapoint Water Heater - Park Toilets
26.02.2020	Stephanie Ayden	Bacs0415	£ 420.00	Neighbourhood Plan Project Officer Time & Expenses Dec 19 to Feb 20
26.02.2020	Travis Perkins Trading Co Ltd	Bacs0416	£ 30.37	Postcrete, Fence Posts & Wood - Finish DYCC Fence
26.02.2020	Westcotec Ltd	Bacs0417	£ 81.00	Spee Sign Brackets
27.02.2020	HM Revenue & Customs	Bacs	£ 3,758.30	NI/PAYE Month 11
27.02.2020	Norfolk Pension Fund	Bacs	£ 4,933.62	Pension Contributions Month 11
			£ 74,305.88	

Detailed Income & Expenditure by Budget Heading 10/03/2020

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
100 Agency Services								
1000 Agency Services Income	2,964	3,044	2,964	(80)			102.7%	
Agency Services :- Income	2,964	3,044	2,964	(80)			102.7%	0
4000 NCC Grasscutting	211	111	700	589		589	15.8%	
Agency Services :- Indirect Expenditure	211	111	700	589	0	589	15.8%	0
Net Income over Expenditure	2,753	2,934	2,264	(670)				
120 Allotments								
1120 Allotment Rent	439	453	453	0			99.9%	
Allotments :- Income	439	453	453	0			99.9%	0
4020 Allotments - Insurance	25	25	26	1		1	95.9%	
Allotments :- Indirect Expenditure	25	25	26	1	0	1	95.9%	0
Net Income over Expenditure	415	428	427	(1)				
140 Amenities								
1140 Amenities Income	9,127	(2,655)	4,212	6,867			(63.0%)	
1145 Duck Pellet Income	905	300	800	500			37.5%	
Amenities :- Income	10,032	(2,355)	5,012	7,367			(47.0%)	0
4040 Gardens/Floral Scheme	1,020	360	1,000	640	420	220	78.0%	
4060 Town/Park - R&R	14,170	13,556	15,156	1,600	571	1,029	93.2%	
4061 Play Equipment R&R	1,593	419	4,000	3,581	2,323	1,258	68.6%	
4062 Boardwalk Maintenance	0	76	2,150	2,074	505	1,569	27.0%	
4065 Van Replacement	0	0	2,000	2,000		2,000	0.0%	
4070 Van x 2 Running Costs	3,710	3,370	3,617	247		247	93.2%	
4071 Van Insurance	990	997	1,019	22		22	97.9%	
4075 Tree Management	6,830	4,940	5,000	60		60	98.8%	
4080 Fair Green - Maintenance	503	416	575	159		159	72.4%	
4085 Closed Churchyard - R&R	78	397	3,400	3,003		3,003	11.7%	
4090 Manorial Rights - R&R	466	5	500	495		495	1.0%	
4091 Duck Pellets	330	0	625	625		625	0.0%	
4095 Mere - Water/drainage	2,180	710	3,526	2,816	988	1,828	48.1%	
4100 Mere - Fountain	1,495	2,155	2,155	0		0	100.0%	
4101 Mere - Fountain Electricity	2,776	3,436	3,908	472		472	87.9%	
4102 Mere Fountain/Kiosk -Insurance	143	142	148	6		6	96.1%	
4110 Park - Water Rates	48	24	50	26		26	48.3%	
4115 Park - Electricity	689	742	725	(17)		(17)	102.3%	
4120 Mere's Mouth - Rent	100	100	100	0		0	100.0%	

Detailed Income & Expenditure by Budget Heading 10/03/2020

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4125 Mere's Mouth - Business Rates	408	417	420	3		3	99.4%	
4130 Mere's Mouth Water Rates	0	0	54	54		54	0.0%	
4140 Park - Insurance	1,715	1,614	1,767	153		153	91.3%	
Amenities :- Indirect Expenditure	39,243	33,876	51,895	18,019	4,807	13,213	74.5%	0
Net Income over Expenditure	(29,211)	(36,230)	(46,883)	(10,653)				
<u>145 Mini Recycling Centre Adopter</u>								
1150 Mini Recycling Adopter Payment	450	450	0	(450)			0.0%	
Mini Recycling Centre Adopter :- Income	450	450	0	(450)				0
Net Income	450	450	0	(450)				
<u>150 Bank Interest</u>								
1090 Interest Received	1,488	2,035	0	(2,035)			0.0%	
Bank Interest :- Income	1,488	2,035	0	(2,035)				0
4202 Bank Charges	0	200	500	300		300	40.0%	
Bank Interest :- Indirect Expenditure	0	200	500	300	0	300	40.0%	0
Net Income over Expenditure	1,488	1,835	(500)	(2,335)				
<u>160 Capital Expenditure</u>								
4200 Capital Expenditure	53,807	29,083	53,808	24,725		24,725	54.0%	
Capital Expenditure :- Indirect Expenditure	53,807	29,083	53,808	24,725	0	24,725	54.0%	0
Net Expenditure	(53,807)	(29,083)	(53,808)	(24,725)				
<u>180 Cemetery</u>								
1180 Cemetery Interment/Chapel Fees	19,258	18,682	18,000	(682)			103.8%	
1185 Cemetery Memorial Fees	9,249	6,282	6,000	(282)			104.7%	
Cemetery :- Income	28,507	24,964	24,000	(964)			104.0%	0
4250 Cemetery - Grounds - R&R	8,614	8,303	10,280	1,977		1,977	80.8%	
4255 Cemetery - Roads - R&R	0	50	0	(50)		(50)	0.0%	
4260 Cemetery - Chapels - R&R	152	586	4,285	3,699		3,699	13.7%	
4270 General Equipment	5,969	2,951	5,665	2,714	162	2,552	55.0%	
4271 General Equipment Insurance	129	130	134	4		4	97.4%	
4272 Ride on Mower Insurance	376	379	391	12		12	97.0%	
4275 Cemetery - Water Rate	109	97	95	(2)		(2)	102.4%	
4280 Cemetery - Electricity	2,283	1,917	2,801	884		884	68.4%	
4285 Cemetery - Insurance	452	456	471	15		15	96.8%	
Cemetery :- Indirect Expenditure	18,085	14,870	24,122	9,252	162	9,090	62.3%	0
Net Income over Expenditure	10,422	10,095	(122)	(10,217)				

Detailed Income & Expenditure by Budget Heading 10/03/2020

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
190 Cemetery Gravedigging								
1190 Cemetery Gravedigging Fees	8,560	4,520	0	(4,520)			0.0%	
Cemetery Gravedigging :- Income	8,560	4,520	0	(4,520)				0
4300 Cemetery Gravedigging Exp.	8,520	4,000	0	(4,000)	1,180	(5,180)	0.0%	
Cemetery Gravedigging :- Indirect Expenditure	8,520	4,000	0	(4,000)	1,180	(5,180)		0
Net Income over Expenditure	40	520	0	(520)				
200 Christmas Lights								
1230 Christmas Lights	50	0	0	0			0.0%	
Christmas Lights :- Income	50	0	0	0				0
4320 Christmas Lights	15,432	15,052	16,000	949		949	94.1%	
4322 Insurance re. Christmas Lights	71	72	73	1		1	98.0%	
Christmas Lights :- Indirect Expenditure	15,503	15,123	16,073	950	0	950	94.1%	0
Net Income over Expenditure	(15,453)	(15,123)	(16,073)	(950)				
220 Corn Hall								
4350 Corn Hall - Maint./R&R	1,838	4,018	8,685	4,667	1,518	3,149	63.7%	
4360 Corn Hall - Insurance	2,244	2,372	2,311	(61)		(61)	102.7%	
Corn Hall :- Indirect Expenditure	4,082	6,390	10,996	4,606	1,518	3,088	71.9%	0
Net Expenditure	(4,082)	(6,390)	(10,996)	(4,606)				
240 Council Properties								
1240 Office Rent/Service Charge	6,519	6,333	6,519	186			97.2%	
1250 Cemetery Bungalow Rent	4,288	4,048	4,416	368			91.7%	
Council Properties :- Income	10,807	10,381	10,935	554			94.9%	0
4400 Office R&R	3,689	3,102	5,293	2,191	91	2,100	60.3%	
4405 Office Building Maintenance	0	873	2,000	1,127		1,127	43.7%	
4410 Office Stairlift	770	320	950	630		630	33.7%	
4415 Cemetery Bungalow	790	268	760	492		492	35.3%	
4425 Health & Safety	1,252	630	3,382	2,752	1,980	772	77.2%	
4435 Pk Toilets Servicing	1,603	2,862	4,793	1,931	588	1,342	72.0%	
4445 Pk Toilets - Insurance	120	120	124	4		4	97.0%	
4450 Pk Toilet- Electricity	1,099	779	1,009	230		230	77.2%	
4455 Pk Toilets - B/Rates	2,640	2,701	2,719	19		19	99.3%	
4460 Pk Toilets - Water Rates	1,669	1,438	1,174	(264)		(264)	122.5%	
4465 Mere's Mouth Toilets	0	0	4,500	4,500		4,500	0.0%	

Detailed Income & Expenditure by Budget Heading 10/03/2020

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4475 Staff Uniforms/Replacements	0	442	600	158		158	73.7%	
Council Properties :- Indirect Expenditure	13,632	13,535	27,304	13,769	2,659	11,110	59.3%	0
Net Income over Expenditure	(2,824)	(3,153)	(16,369)	(13,216)				
<u>260 Diss Youth & Community Centre</u>								
1260 DYCC Hire Fees	25,879	20,498	19,565	(933)			104.8%	
1261 Friends of Parish Fields Incom	0	800	0	(800)			0.0%	
Diss Youth & Community Centre :- Income	25,879	21,298	19,565	(1,733)			108.9%	0
4500 DYCC - Electricity	3,051	5,272	3,906	(1,366)		(1,366)	135.0%	
4505 DYCC - Gas	743	373	760	387		387	49.1%	
4510 DYCC - Business Rates	4,992	5,106	5,141	35		35	99.3%	
4515 DYCC - Water Rates	524	454	710	256		256	64.0%	
4520 Licences - Music	0	267	288	21		21	92.8%	
4525 DYCC - Insurance	990	997	1,020	23		23	97.8%	
4530 Annual Service Costs	1,831	859	2,890	2,031		2,031	29.7%	
4540 DYCC - General R&R	7,864	9,359	8,850	(509)	500	(1,009)	111.4%	
4541 Friends of Parish Fields Expen	0	800	0	(800)		(800)	0.0%	
Diss Youth & Community Centre :- Indirect Expenditure	19,995	23,488	23,565	77	500	(423)	101.8%	0
Net Income over Expenditure	5,884	(2,190)	(4,000)	(1,810)				
<u>280 Administrative Overheads</u>								
1285 Photocopying Income	15	41	0	(41)			0.0%	
Administrative Overheads :- Income	15	41	0	(41)				0
4610 Council Office Business Rates	4,668	4,775	4,493	(282)		(282)	106.3%	
4615 Council Office - Gas	1,071	1,266	1,428	162		162	88.7%	
4620 Council Office - Electricity	1,255	1,061	1,288	227		227	82.4%	
4625 Council Office - Telephone	1,771	1,736	2,535	799		799	68.5%	
4630 Council Office - Insurance	808	810	840	30		30	96.4%	
Administrative Overheads :- Indirect Expenditure	9,573	9,647	10,584	937	0	937	91.2%	0
Net Income over Expenditure	(9,558)	(9,606)	(10,584)	(978)				
<u>300 Grants</u>								
1300 Grants - Received	0	200	0	(200)			0.0%	
Grants :- Income	0	200	0	(200)				0
4700 Diss Museum	4,000	4,000	4,000	0		0	100.0%	
4710 CAB	3,000	3,000	3,000	0		0	100.0%	

Detailed Income & Expenditure by Budget Heading 10/03/2020

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Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4715 Borderhoppa Com Bus	1,000	1,000	1,000	0		0	100.0%	
4720 General Grants	1,000	1,000	1,000	0		0	100.0%	
4735 Corn Hall	6,500	6,500	6,500	0		0	100.0%	
4755 Diss Youth Group	4,000	4,000	4,000	0		0	100.0%	
4765 Heritage Triangle Trust	500	500	500	0		0	100.0%	
Grants :- Indirect Expenditure	20,000	20,000	20,000	0	0	0	100.0%	0
Net Income over Expenditure	(20,000)	(19,800)	(20,000)	(200)				
310 Highways								
1070 Parish Partnership Bid	0	1,525	0	(1,525)			0.0%	
Highways :- Income	0	1,525	0	(1,525)				0
4780 Parish Partnership Bid	0	3,130	8,500	5,370		5,370	36.8%	
Highways :- Indirect Expenditure	0	3,130	8,500	5,370	0	5,370	36.8%	0
Net Income over Expenditure	0	(1,605)	(8,500)	(6,895)				
320 Market								
1320 Market Stallage	23,937	24,229	22,776	(1,453)			106.4%	
1325 Farmers Market Stallage	458	50	0	(50)			0.0%	
Market :- Income	24,395	24,279	22,776	(1,503)			106.6%	0
4810 Market Place - Water Rates	54	37	63	26		26	59.3%	
4815 Market Place - Business Rates	2,688	2,750	2,769	19		19	99.3%	
4830 Market Expenditure	223	218	0	(218)		(218)	0.0%	
Market :- Indirect Expenditure	2,965	3,005	2,832	(173)	0	(173)	106.1%	0
Net Income over Expenditure	21,430	21,273	19,944	(1,329)				
330 HTP								
1305 HTP Grants Received	193,212	5,328	0	(5,328)			0.0%	
HTP :- Income	193,212	5,328	0	(5,328)				0
4745 HTP	70,558	5,122	0	(5,122)		(5,122)	0.0%	
HTP :- Indirect Expenditure	70,558	5,122	0	(5,122)	0	(5,122)		0
Net Income over Expenditure	122,654	206	0	(206)				
340 Promotion								
4840 Promotion	971	415	1,045	630		630	39.7%	
4845 Website/Intranet Hosting/Maint	855	61	1,430	1,369		1,369	4.3%	
Promotion :- Indirect Expenditure	1,826	476	2,475	1,999	0	1,999	19.2%	0
Net Expenditure	(1,826)	(476)	(2,475)	(1,999)				

Detailed Income & Expenditure by Budget Heading 10/03/2020

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Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>360 Precept</u>								
1076 Precept	499,772	548,985	0	(548,985)			0.0%	
1080 SNC Grant	10,713	0	0	0			0.0%	
Precept :- Income	510,485	548,985	0	(548,985)				0
Net Income	510,485	548,985	0	(548,985)				
<u>370 General Expenditure</u>								
4600 Town Mayor's Allowance	739	417	1,485	1,068		1,068	28.1%	
4605 Ccl Members' Allowance & Exp	1,123	0	2,291	2,291		2,291	0.0%	
4635 Subscriptions	1,621	1,579	1,861	282		282	84.9%	
4640 Audit	3,280	2,475	3,260	785		785	75.9%	
4645 Training	2,133	2,347	3,000	653		653	78.2%	
4646 Liability Insurance	4,142	4,169	4,310	141		141	96.7%	
4650 Conference Expenditure	11	226	1,150	924		924	19.7%	
4651 Meeting Room Hire	1,580	566	1,500	934		934	37.7%	
4652 External Meeting Room	0	0	150	150		150	0.0%	
4655 Printing/Staty/Equip	11,912	11,789	13,099	1,310		1,310	90.0%	
4660 Postage	520	110	1,000	890		890	11.0%	
4665 Wages - General Admin.	159,502	137,739	160,125	22,386		22,386	86.0%	
4666 Wages - General Maint.	141,552	120,284	155,659	35,375		35,375	77.3%	
4667 Staff Mileage	14	80	0	(80)		(80)	0.0%	
4670 NI/PAYE/Pension	(0)	7	0	(7)		(7)	0.0%	
4675 Legal/Financial/Prof fees	506	2,500	2,500	(0)		(0)	100.0%	
4680 Vacancy Advert	0	39	300	261		261	13.0%	
4690 HR Support	1,523	158	1,000	843		843	15.8%	
4992 Annual Town Meeting	0	73	420	347		347	17.5%	
General Expenditure :- Indirect Expenditure	330,157	284,559	353,110	68,551	0	68,551	80.6%	0
Net Expenditure	(330,157)	(284,559)	(353,110)	(68,551)				
<u>375 Rechargeable</u>								
1280 Rechargeable Exp. Refunded	2,688	4,737	0	(4,737)			0.0%	
1281 Rechargeable Wages. Refunded	712	0	0	0			0.0%	
Rechargeable :- Income	3,400	4,737	0	(4,737)				0
4685 Rechargeable Expenditure	2,688	2,612	0	(2,612)		(2,612)	0.0%	
4686 Wages-Rechargeable Expenditure	712	653	0	(653)		(653)	0.0%	
Rechargeable :- Indirect Expenditure	3,400	3,265	0	(3,265)	0	(3,265)		0
Net Income over Expenditure	0	1,472	0	(1,472)				

Detailed Income & Expenditure by Budget Heading 10/03/2020

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>380 S 137</u>								
4870 S 137 - Expenditure	19	19	0	(19)		(19)	0.0%	
S 137 :- Indirect Expenditure	19	19	0	(19)	0	(19)		0
Net Expenditure	(19)	(19)	0	19				
<u>400 Sports Ground</u>								
1400 Sports Ground Hire Fees	8,418	7,473	8,530	1,057			87.6%	
Sports Ground :- Income	8,418	7,473	8,530	1,057			87.6%	0
4900 Track Maintenance	0	0	1,000	1,000		1,000	0.0%	
4905 Floodlights - R&R	0	0	1,000	1,000		1,000	0.0%	
4915 General Sports Ground Maint.	3,129	357	3,487	3,130		3,130	10.2%	
4920 Ground Maintenance	4,385	4,749	5,104	355		355	93.0%	
4930 Sports Grnd-Water Rate	526	462	233	(229)		(229)	198.4%	
4935 Sports Ground - Electricity	2,746	2,307	2,988	682		682	77.2%	
4940 Sports Ground - Phone	478	90	561	471		471	16.1%	
4945 Sports Ground - Insurance	1,168	1,224	1,203	(21)		(21)	101.8%	
4955 Skateboard Pk - Insurance/Insp	568	459	585	126		126	78.5%	
Sports Ground :- Indirect Expenditure	13,001	9,649	16,161	6,512	0	6,512	59.7%	0
Net Income over Expenditure	(4,583)	(2,176)	(7,631)	(5,455)				
<u>420 Events</u>								
4760 Royal British Legion	687	788	791	3		3	99.6%	
4991 Other Events	273	117	242	125		125	48.2%	
4995 Communication Strategy	0	979	2,536	1,557		1,557	38.6%	
Events :- Indirect Expenditure	960	1,883	3,569	1,686	0	1,686	52.8%	0
Net Expenditure	(960)	(1,883)	(3,569)	(1,686)				
<u>425 Christmas Switch on Event</u>								
1235 Christmas Switch On Income	720	2,737	0	(2,737)			0.0%	
Christmas Switch on Event :- Income	720	2,737	0	(2,737)				0
4990 Christmas Switch on Event	1,220	2,564	1,250	(1,314)		(1,314)	205.1%	
Christmas Switch on Event :- Indirect Expenditure	1,220	2,564	1,250	(1,314)	0	(1,314)	205.1%	0
Net Income over Expenditure	(500)	173	(1,250)	(1,423)				

Detailed Income & Expenditure by Budget Heading 10/03/2020

Month No: 12

Cost Centre Report

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>430</u>	<u>Carnival</u>								
1435	Carnival Income	5,759	12,852	0	(12,852)			0.0%	
	Carnival :- Income	<u>5,759</u>	<u>12,852</u>	<u>0</u>	<u>(12,852)</u>				<u>0</u>
4996	Carnival	7,759	9,221	1,250	(7,971)		(7,971)	737.7%	
	Carnival :- Indirect Expenditure	<u>7,759</u>	<u>9,221</u>	<u>1,250</u>	<u>(7,971)</u>	<u>0</u>	<u>(7,971)</u>	<u>737.7%</u>	<u>0</u>
	Net Income over Expenditure	<u>(2,000)</u>	<u>3,631</u>	<u>(1,250)</u>	<u>(4,881)</u>				
<u>440</u>	<u>Town Mayor's Charity</u>								
1440	Town Mayor's Charity	1,800	2,535	0	(2,535)			0.0%	
	Town Mayor's Charity :- Income	<u>1,800</u>	<u>2,535</u>	<u>0</u>	<u>(2,535)</u>				<u>0</u>
4795	Town Mayor's Charity Exp	1,068	1,247	0	(1,247)		(1,247)	0.0%	
	Town Mayor's Charity :- Indirect Expenditure	<u>1,068</u>	<u>1,247</u>	<u>0</u>	<u>(1,247)</u>	<u>0</u>	<u>(1,247)</u>		<u>0</u>
	Net Income over Expenditure	<u>732</u>	<u>1,288</u>	<u>0</u>	<u>(1,288)</u>				
<u>460</u>	<u>CIL</u>								
1460	CIL - CIL Income	32,749	68,181	0	(68,181)			0.0%	
	CIL :- Income	<u>32,749</u>	<u>68,181</u>	<u>0</u>	<u>(68,181)</u>				<u>0</u>
5000	CIL - Expenditure	0	2,808	0	(2,808)	7,910	(10,718)	0.0%	
	CIL :- Indirect Expenditure	<u>0</u>	<u>2,808</u>	<u>0</u>	<u>(2,808)</u>	<u>7,910</u>	<u>(10,718)</u>		<u>0</u>
	Net Income over Expenditure	<u>32,749</u>	<u>65,374</u>	<u>0</u>	<u>(65,374)</u>				
<u>465</u>	<u>Sec 106</u>								
1465	Sec 106	4,672	111,833	0	(111,833)			0.0%	
	Sec 106 :- Income	<u>4,672</u>	<u>111,833</u>	<u>0</u>	<u>(111,833)</u>				<u>0</u>
5005	Sec 106 Expenditure	4,672	111,778	0	(111,778)		(111,778)	0.0%	
	Sec 106 :- Indirect Expenditure	<u>4,672</u>	<u>111,778</u>	<u>0</u>	<u>(111,778)</u>	<u>0</u>	<u>(111,778)</u>		<u>0</u>
	Net Income over Expenditure	<u>0</u>	<u>55</u>	<u>0</u>	<u>(55)</u>				
<u>470</u>	<u>Streetlighting</u>								
1470	Streetlighting	0	297,300	0	(297,300)			0.0%	
	Streetlighting :- Income	<u>0</u>	<u>297,300</u>	<u>0</u>	<u>(297,300)</u>				<u>0</u>
4970	Streetlighting	0	1,350	14,500	13,150		13,150	9.3%	
	Streetlighting :- Indirect Expenditure	<u>0</u>	<u>1,350</u>	<u>14,500</u>	<u>13,150</u>	<u>0</u>	<u>13,150</u>	<u>9.3%</u>	<u>0</u>
	Net Income over Expenditure	<u>0</u>	<u>295,950</u>	<u>(14,500)</u>	<u>(310,450)</u>				

Detailed Income & Expenditure by Budget Heading 10/03/2020

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Cost Centre Report

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>900</u>	<u>Reserves</u>								
9000	Earmarked Reserve Expenditure	41,359	94,011	0	(94,011)	11,840	(105,851)	0.0%	
	Reserves :- Indirect Expenditure	<u>41,359</u>	<u>94,011</u>	<u>0</u>	<u>(94,011)</u>	<u>11,840</u>	<u>(105,851)</u>		<u>0</u>
	Net Expenditure	<u>(41,359)</u>	<u>(94,011)</u>	<u>0</u>	<u>94,011</u>				
	Grand Totals:- Income	874,802	1,152,797	94,235	(1,058,562)			1223.3%	
	Expenditure	681,639	704,434	643,220	(61,214)	30,575	(91,789)	114.3%	
	Net Income over Expenditure	<u>193,164</u>	<u>448,363</u>	<u>(548,985)</u>	<u>(997,348)</u>				
	Movement to/(from) Gen Reserve	<u>193,164</u>	<u>448,363</u>						

Item 6b

SUMMARY REPORT OF EARMARKED RESERVES 2019-20

		EMR	Balance as at 1st April 2019	Less: Actual Year to date Expense	Balance	Add: Year to date receipts	Balance as at 31st December 2019
Executive	By-election	By-election costs	£ 5,000.00		£ 5,000.00		£ 5,000.00
Executive	Communications	Communication Strategy	£ 1,170.53	£433.00	£ 737.53		£ 737.53
Executive	Events	Events	£ 1,750.00	£421.25	£ 1,328.75		£ 1,328.75
Executive	Events	Christmas Lights switch on	£ 260.81	£260.81	£ -		£ -
Executive	Events	Carnival	£ 3,671.82		£ 3,671.82		£ 3,671.82
Executive	Legal	Legal/Financial Liabilities/VAT Advice	£ 5,000.00	£458.00	£ 4,542.00		£ 4,542.00
Executive	Staffing	Training/conference expenses	£ 6,700.00	£10.00	£ 6,690.00		£ 6,690.00
Executive	Staffing	Wages- General Admin/General allocation-	£ 18,260.00	£537.50	£ 17,722.50		£ 17,722.50
Executive	Staffing	HR Support	£ 2,000.00		£ 2,000.00		£ 2,000.00
Executive	Staffing	Event staff support	£ 636.08		£ 636.08		£ 636.08
Executive	Staffing	Staff Uniforms & H&S	£ 2,087.00		£ 2,087.00		£ 2,087.00
Facilities	Cemetery	Cem Roads, Cem Monuments	£ 15,000.00	£16,345.00	-£ 1,345.00	£ 3,761.25	£ 2,416.25
Facilities	Cemetery	Cemetery Chapels	£ 15,863.00		£ 15,863.00		£ 15,863.00
Facilities	Corn Hall	Corn Hall	£ 6,054.00		£ 6,054.00		£ 6,054.00
Facilities	Council Offices	Office Equipment	£ 2,500.00	£2,125.09	£ 374.91		£ 374.91
Facilities	Council Offices	Council office	£ 11,919.00		£ 11,919.00		£ 11,919.00
Facilities	Council Offices	Building maintenance	£ 5,000.00		£ 5,000.00		£ 5,000.00
Facilities	DYCC	Van Replacement	£ 21,000.00	£21,185.00	-£ 185.00		-£ 185.00
Facilities	DYCC	Maintenance workshop	£ 6,000.00	£1,725.69	£ 4,274.31	£ 12.50	£ 4,286.81
Facilities	DYCC	General Equipment	£ 10,619.00		£ 10,619.00		£ 10,619.00
Facilities	DYCC	DYCC Grant received	£ 935.29		£ 935.29	£ 500.00	£ 1,435.29
Facilities	DYCC	DYCC	£ 10,583.00	£8,726.76	£ 1,856.24	£ 1,700.00	£ 3,556.24
Facilities	Market	Maintenance Market	£ 10,142.67		£ 10,142.67		£ 10,142.67
Facilities	Mere	Mere water drainage	£ 5,325.00		£ 5,325.00		£ 5,325.00
Facilities	Mere	Boardwalk	£ 5,777.00		£ 5,777.00		£ 5,777.00
Facilities	Mere	Mere biodiversity Plan	£ -		£ -		£ -
Facilities	Mere	Maintenance Mere's Mouth (Resurfacing)	£ 7,000.00		£ 7,000.00		£ 7,000.00
Facilities	Mere	Mere Fountain	£ 6,655.00	£336.72	£ 6,318.28		£ 6,318.28
Facilities	Mere	Mere's Mouth Toilets	£ 11,000.00		£ 11,000.00		£ 11,000.00
Facilities	Park	Park Improvements/General	£ 5,193.99	£1,274.13	£ 3,919.86		£ 3,919.86

		EMR	Balance as at 1st April 2019	Less: Actual Year to date Expense	Balance	Add: Year to date receipts	Balance as at 31st December 2019
Facilities	Park	Town & Park	£ 4,118.00	£1,101.47	£ 3,016.53		£ 3,016.53
Facilities	Park	Play Equipment	£ 5,606.00		£ 5,606.00		£ 5,606.00
Facilities	Park	Park Toilets	£ 22,978.02		£ 22,978.02		£ 22,978.02
Facilities	SPG	Athletics maintenance	£ 12,300.00	£369.25	£ 11,930.75		£ 11,930.75
Facilities	SPG	SPG Floodlights	£ 3,500.00		£ 3,500.00		£ 3,500.00
Facilities	SPG	SPG Pav maintenance	£ 4,000.00		£ 4,000.00		£ 4,000.00
Facilities	SPG	SPG - Skateboard Park	£ 5,000.00		£ 5,000.00		£ 5,000.00
Facilities	St Marys Churchyard	Closed churchyard repairs	£ 20,950.00		£ 20,950.00		£ 20,950.00
Facilities	The Entry	The Entry resurfacing	£ 1,631.00		£ 1,631.00		£ 1,631.00
Facilities	Facilities	Tree Management	£ 12,000.00	£880.00	£ 11,120.00	£ 60.00	£ 11,180.00
HTP	HTP	HTP Project - Heritage Triangle Trust	£ -		£ -		£ -
HTP	HTP	Project Account	£ -		£ -		£ -
HTP	HTP	HTP	£ 18,535.00	£8,176.60	£ 10,358.40		£ 10,358.40
Infrastructure	Infrastructure	Bus Shelters maintenance	£ 19,051.04	£2,970.00	£ 16,081.04		£ 16,081.04
Infrastructure	Infrastructure	Streetlights	£ 5,000.00		£ 5,000.00		£ 5,000.00
Infrastructure	Infrastructure	Community Infrastructure Levy (CIL)	£ 40,073.54	£39,874.00	£ 199.54	£ 975.13	£ 1,174.67
Infrastructure	Infrastructure	CCTV	£ 4,742.43	£375.00	£ 4,367.43	£ 3,500.00	£ 7,867.43
Infrastructure	Infrastructure	D&D Neighbourhood Plan	£ 11,188.48	£5,919.50	£ 5,268.98	£ 8,985.00	£ 14,253.98
		TOTAL	£ 393,776.70	£ 113,504.77	£ 280,271.93	£ 19,493.88	£ 299,765.81

	Balance 2018	YTD Balance	Remaining Funds
Facilities	£248,649.97	£200,614.61	80.68%
HTP	£18,535.00	£10,358.40	55.89%
Infrastructure	£80,055.49	£44,377.12	55.43%
Executive	£46,536.24	£44,415.68	95.44%
TOTAL	£393,776.70	£299,765.81	76.13%

**DISS TOWN COUNCIL**

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Report Number:
34 /1920

Report to:	Full Council
Date of Meeting:	18 th March 2020
Authorship:	RFO
Subject:	Accounts Quarter 3

Introduction

1. Budget spending to which I wish to draw members attention as at 31/12/2019, three quarters of the way through the financial year, is as follows.
2. Overspends or underspends of 11.25% will be reported as per Financial Regulations, clause 4.8.
3. Any budget headings outside of tolerances that have not been explained below are expected due to annual payment being received at the end of the financial year.

Amenities

4. The Amenities expenditure heading is a large budget, which is just outside of tolerances with 58% spent.
5. The tree management budget (4075) is almost spent given additional unplanned works to trees and EMR funds are available for the last quarter expenditure. Please note that a tree survey is scheduled in April, which will assess all Council-owned trees for the next three years. The 2020/21 budget has been increased to allow for a contingency.
6. Funds are being set aside each year for the repairs to the Churchyard walls, which accounts for the significant underspend. N.B. There is a total of almost £21k in Earmarked Reserves (EMR) and the total project is expected to cost around £45k albeit it is recommended the project is undertaken in stages as it negates the requirement for a Faculty from the Diocese. The underspend in Manorial Rights will transfer into EMR as the repairs last financial year were a one-off.
7. The Mere Water Drainage is underspent because the hire of the pump has been cheaper than expected and it is envisaged it will need to be hired at least once more before end of the financial year.

Bank Interest

8. Income from interest and expenditure on bank charges at quarter 3 shows a surplus of £1,343 and a review of banking charges and interest rates is scheduled for March.

Cemetery

9. Income from the Cemetery is 14% over anticipated due to an increase in interments. Expenditure is under budget by 26% but with works to the Cemetery Chapel roof required, it is suggested that the surplus and some of the underspend is allocated to repairs. Please note there is currently £15,863 in EMR for the Cemetery Chapels, a budget contingency of £14,878 was allocated against roof repairs and quotations are being received in the region of £40k-£50k.

Christmas Lights and Switch-On event

10. Although invoices for expenditure on the Christmas Lights installation are not reflected in the quarter 3 income/expenditure report, the lights cost is within budget. The switch-on event was budgeted to cost £1,250 and has produced a £173 surplus due to a high income and a successful event.

Corn Hall

11. Expenditure on the Corn Hall is currently under budget but with the projects planned, it is anticipated that the surplus that will be transferred into EMR at year end will be utilised.

Council Properties

12. Income has slipped below budget at 58% due to a review of utilities delaying invoicing, which will be rectified by year end. Expenditure is also under budget. The budget for 2020/21 has been reduced for Office R&R and remaining funds from both will go towards repainting the Council Offices.

Market

13. Income from stallage is slightly higher than expected at 89%, which has helped to offset the small increase in expenditure on electricity that has now been budgeted for.

Sports Ground

14. Income from the Sports Ground now stands at 59% against budget. This reduction is due to a drop in training sessions being booked for the fields. Sports Ground expenditure is also below expected. Track expenditure has not been budgeted for in 2020/21 given current funds in EMR. Floodlight repairs are costly so the surplus will add to the EMR. The budget for General SPG Maintenance has been reduced for 2020/21. Expenditure last year covered resurfacing of the driveway and Skateboard Park repair claimed this year through insurance.

Events

15. The associated costs for the RBL relate to the remembrance parade, which has taken place. Funds for the Communications Strategy were allocated for improved signage, a project which is still underway. The other event costs related to incidentals such as replacement bunting, which hasn't been required.

Carnival

16. The distortion of figures for the Carnival income and expenditure resulted from not budgeting for income and an anticipated expenditure of £1,250 which reflected the Town Council's financial support of the event and not the total expenditure. I&E has been more accurately forecast for 2020/21.

Conclusion

17. Surplus at the end of quarter three is £534k. This is £126K less than the last quarter and is attributable to funds being allocated and costed to projects as agreed by Council.

Recommendation

To note the contents of this report.

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
100 Agency Services								
1000 Agency Services Income	2,964	3,044	2,964	(80)			102.7%	
Agency Services :- Income	2,964	3,044	2,964	(80)			102.7%	0
4000 NCC Grasscutting	211	111	700	589		589	15.8%	
Agency Services :- Indirect Expenditure	211	111	700	589	0	589	15.8%	0
Net Income over Expenditure	2,753	2,934	2,264	(670)				
120 Allotments								
1120 Allotment Rent	439	0	453	453			0.0%	
Allotments :- Income	439	0	453	453			0.0%	0
4020 Allotments - Insurance	25	25	26	1		1	95.9%	
Allotments :- Indirect Expenditure	25	25	26	1	0	1	95.9%	0
Net Income over Expenditure	415	(25)	427	452				
140 Amenities								
1140 Amenities Income	9,127	(2,655)	4,212	6,867			(63.0%)	
1145 Duck Pellet Income	905	300	800	500			37.5%	
Amenities :- Income	10,032	(2,355)	5,012	7,367			(47.0%)	0
4040 Gardens/Floral Scheme	1,020	240	1,000	760	420	340	66.0%	
4060 Town/Park - R&R	14,170	10,386	15,156	4,770	899	3,870	74.5%	
4061 Play Equipment R&R	1,593	383	4,000	3,618		3,618	9.6%	
4062 Boardwalk Maintenance	0	76	2,150	2,074		2,074	3.5%	
4065 Van Replacement	0	0	2,000	2,000		2,000	0.0%	
4070 Van x 2 Running Costs	3,710	2,526	3,617	1,091		1,091	69.8%	
4071 Van Insurance	990	997	1,019	22		22	97.9%	
4075 Tree Management	6,830	4,760	5,000	240		240	95.2%	
4080 Fair Green - Maintenance	503	416	575	159		159	72.4%	
4085 Closed Churchyard - R&R	78	397	3,400	3,003		3,003	11.7%	
4090 Manorial Rights - R&R	466	5	500	495		495	1.0%	
4091 Duck Pellets	330	0	625	625		625	0.0%	
4095 Mere - Water/drainage	2,180	938	3,526	2,588		2,588	26.6%	
4100 Mere - Fountain	1,495	2,155	2,155	0		0	100.0%	
4101 Mere - Fountain Electricity	2,776	2,744	3,908	1,164		1,164	70.2%	
4102 Mere Fountain/Kiosk -Insurance	143	142	148	6		6	96.1%	
4110 Park - Water Rates	48	24	50	26		26	48.3%	
4115 Park - Electricity	689	672	725	53		53	92.7%	
4120 Mere's Mouth - Rent	100	100	100	0		0	100.0%	

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4125 Mere's Mouth - Business Rates	408	417	420	3		3	99.4%	
4130 Mere's Mouth Water Rates	0	0	54	54		54	0.0%	
4140 Park - Insurance	1,715	1,614	1,767	153		153	91.3%	
Amenities :- Indirect Expenditure	39,243	28,992	51,895	22,903	1,319	21,583	58.4%	0
Net Income over Expenditure	(29,211)	(31,347)	(46,883)	(15,536)				
<u>145 Mini Recycling Centre Adopter</u>								
1150 Mini Recycling Adopter Payment	450	450	0	(450)			0.0%	
Mini Recycling Centre Adopter :- Income	450	450	0	(450)				0
Net Income	450	450	0	(450)				
<u>150 Bank Interest</u>								
1090 Interest Received	1,488	1,483	0	(1,483)			0.0%	
Bank Interest :- Income	1,488	1,483	0	(1,483)				0
4202 Bank Charges	0	140	500	360		360	28.0%	
Bank Interest :- Indirect Expenditure	0	140	500	360	0	360	28.0%	0
Net Income over Expenditure	1,488	1,343	(500)	(1,843)				
<u>160 Capital Expenditure</u>								
4200 Capital Expenditure	53,807	29,083	53,808	24,725		24,725	54.0%	
Capital Expenditure :- Indirect Expenditure	53,807	29,083	53,808	24,725	0	24,725	54.0%	0
Net Expenditure	(53,807)	(29,083)	(53,808)	(24,725)				
<u>180 Cemetery</u>								
1180 Cemetery Interment/Chapel Fees	19,258	15,897	18,000	2,103			88.3%	
1185 Cemetery Memorial Fees	9,249	5,472	6,000	528			91.2%	
Cemetery :- Income	28,507	21,370	24,000	2,630			89.0%	0
4250 Cemetery - Grounds - R&R	8,614	7,672	10,280	2,608		2,608	74.6%	
4260 Cemetery - Chapels - R&R	152	586	4,285	3,699		3,699	13.7%	
4270 General Equipment	5,969	960	5,665	4,705		4,705	16.9%	
4271 General Equipment Insurance	129	130	134	4		4	97.4%	
4272 Ride on Mower Insurance	376	379	391	12		12	97.0%	
4275 Cemetery - Water Rate	109	64	95	31		31	67.7%	
4280 Cemetery - Electricity	2,283	1,305	2,801	1,496		1,496	46.6%	
4285 Cemetery - Insurance	452	456	471	15		15	96.8%	
Cemetery :- Indirect Expenditure	18,085	11,554	24,122	12,568	0	12,568	47.9%	0
Net Income over Expenditure	10,422	9,816	(122)	(9,938)				

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>190 Cemetery Gravedigging</u>								
1190 Cemetery Gravedigging Fees	8,560	3,480	0	(3,480)			0.0%	
Cemetery Gravedigging :- Income	8,560	3,480	0	(3,480)				0
4300 Cemetery Gravedigging Exp.	8,520	3,400	0	(3,400)	80	(3,480)	0.0%	
Cemetery Gravedigging :- Indirect Expenditure	8,520	3,400	0	(3,400)	80	(3,480)		0
Net Income over Expenditure	40	80	0	(80)				
<u>200 Christmas Lights</u>								
1230 Christmas Lights	50	0	0	0			0.0%	
Christmas Lights :- Income	50	0	0	0				0
4320 Christmas Lights	15,432	10,868	16,000	5,132	3,623	1,509	90.6%	
4322 Insurance re. Christmas Lights	71	72	73	1		1	98.0%	
Christmas Lights :- Indirect Expenditure	15,503	10,940	16,073	5,133	3,623	1,510	90.6%	0
Net Income over Expenditure	(15,453)	(10,940)	(16,073)	(5,133)				
<u>220 Corn Hall</u>								
4350 Corn Hall - Maint./R&R	1,838	2,229	8,685	6,456	2,093	4,363	49.8%	
4360 Corn Hall - Insurance	2,244	2,372	2,311	(61)		(61)	102.7%	
Corn Hall :- Indirect Expenditure	4,082	4,601	10,996	6,395	2,093	4,302	60.9%	0
Net Expenditure	(4,082)	(4,601)	(10,996)	(6,395)				
<u>240 Council Properties</u>								
1240 Office Rent/Service Charge	6,519	2,983	6,519	3,536			45.8%	
1250 Cemetery Bungalow Rent	4,288	3,312	4,416	1,104			75.0%	
Council Properties :- Income	10,807	6,295	10,935	4,640			57.6%	0
4400 Office R&R	3,689	2,388	5,293	2,905	17	2,889	45.4%	
4405 Office Building Maintenance	0	873	2,000	1,127		1,127	43.7%	
4410 Office Stairlift	770	0	950	950	320	630	33.7%	
4415 Cemetery Bungalow	790	200	760	560		560	26.3%	
4425 Health & Safety	1,252	430	3,382	2,952	2,098	854	74.8%	
4435 Pk Toilets Servicing	1,603	1,817	4,793	2,976	629	2,347	51.0%	
4445 Pk Toilets - Insurance	120	120	124	4		4	97.0%	
4450 Pk Toilet- Electricity	1,099	624	1,009	385		385	61.8%	
4455 Pk Toilets - B/Rates	2,640	2,701	2,719	19		19	99.3%	
4460 Pk Toilets - Water Rates	1,669	831	1,174	343		343	70.8%	
4465 Mere's Mouth Toilets	0	0	4,500	4,500		4,500	0.0%	

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4475 Staff Uniforms/Replacements	0	442	600	158		158	73.7%	
Council Properties :- Indirect Expenditure	13,632	10,426	27,304	16,878	3,064	13,814	49.4%	0
Net Income over Expenditure	(2,824)	(4,131)	(16,369)	(12,238)				
<u>260 Diss Youth & Community Centre</u>								
1260 DYCC Hire Fees	25,879	16,764	19,565	2,801			85.7%	
1261 Friends of Parish Fields Incom	0	800	0	(800)			0.0%	
Diss Youth & Community Centre :- Income	25,879	17,564	19,565	2,001			89.8%	0
4500 DYCC - Electricity	3,051	3,510	3,906	396		396	89.9%	
4505 DYCC - Gas	743	373	760	387		387	49.1%	
4510 DYCC - Business Rates	4,992	5,106	5,141	35		35	99.3%	
4515 DYCC - Water Rates	524	295	710	415		415	41.5%	
4520 Licences - Music	0	267	288	21		21	92.8%	
4525 DYCC - Insurance	990	997	1,020	23		23	97.8%	
4530 Annual Service Costs	1,831	539	2,890	2,351	320	2,031	29.7%	
4540 DYCC - General R&R	7,864	8,124	8,850	726	41	685	92.3%	
Diss Youth & Community Centre :- Indirect Expenditure	19,995	19,213	23,565	4,352	361	3,991	83.1%	0
Net Income over Expenditure	5,884	(1,649)	(4,000)	(2,351)				
<u>280 Administrative Overheads</u>								
1285 Photocopying Income	15	23	0	(23)			0.0%	
Administrative Overheads :- Income	15	23	0	(23)				0
4610 Council Office Business Rates	4,668	4,775	4,493	(282)		(282)	106.3%	
4615 Council Office - Gas	1,071	1,041	1,428	387		387	72.9%	
4620 Council Office - Electricity	1,255	1,061	1,288	227		227	82.4%	
4625 Council Office - Telephone	1,771	1,443	2,535	1,092		1,092	56.9%	
4630 Council Office - Insurance	808	810	840	30		30	96.4%	
Administrative Overheads :- Indirect Expenditure	9,573	9,130	10,584	1,454	0	1,454	86.3%	0
Net Income over Expenditure	(9,558)	(9,107)	(10,584)	(1,477)				
<u>300 Grants</u>								
4700 Diss Museum	4,000	4,000	4,000	0		0	100.0%	
4710 CAB	3,000	3,000	3,000	0		0	100.0%	
4715 Borderhoppa Com Bus	1,000	1,000	1,000	0		0	100.0%	
4720 General Grants	1,000	1,000	1,000	0		0	100.0%	
4735 Corn Hall	6,500	6,500	6,500	0		0	100.0%	
4755 Diss Youth Group	4,000	4,000	4,000	0		0	100.0%	

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4765 Heritage Triangle Trust	500	500	500	0		0	100.0%	
Grants :- Indirect Expenditure	20,000	20,000	20,000	0	0	0	100.0%	0
Net Expenditure	(20,000)	(20,000)	(20,000)	0				
<u>310 Highways</u>								
1070 Parish Partnership Bid	0	1,525	0	(1,525)			0.0%	
Highways :- Income	0	1,525	0	(1,525)				0
4780 Parish Partnership Bid	0	3,062	8,500	5,438		5,438	36.0%	
Highways :- Indirect Expenditure	0	3,062	8,500	5,438	0	5,438	36.0%	0
Net Income over Expenditure	0	(1,537)	(8,500)	(6,963)				
<u>320 Market</u>								
1320 Market Stallage	23,937	20,188	22,776	2,588			88.6%	
1325 Farmers Market Stallage	458	50	0	(50)			0.0%	
Market :- Income	24,395	20,238	22,776	2,538			88.9%	0
4810 Market Place - Water Rates	54	23	63	40		40	35.8%	
4815 Market Place - Business Rates	2,688	2,750	2,769	19		19	99.3%	
4830 Market Expenditure	223	164	0	(164)		(164)	0.0%	
Market :- Indirect Expenditure	2,965	2,936	2,832	(104)	0	(104)	103.7%	0
Net Income over Expenditure	21,430	17,302	19,944	2,642				
<u>330 HTP</u>								
1305 HTP Grants Received	193,212	5,328	0	(5,328)			0.0%	
HTP :- Income	193,212	5,328	0	(5,328)				0
4745 HTP	70,558	5,122	0	(5,122)		(5,122)	0.0%	
HTP :- Indirect Expenditure	70,558	5,122	0	(5,122)	0	(5,122)		0
Net Income over Expenditure	122,654	206	0	(206)				
<u>340 Promotion</u>								
4840 Promotion	971	384	1,045	661		661	36.7%	
4845 Website/Intranet Hosting/Maint	855	61	1,430	1,369		1,369	4.3%	
Promotion :- Indirect Expenditure	1,826	445	2,475	2,030	0	2,030	18.0%	0
Net Expenditure	(1,826)	(445)	(2,475)	(2,030)				

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>360 Precept</u>								
1076 Precept	499,772	548,985	0	(548,985)			0.0%	
1080 SNC Grant	10,713	0	0	0			0.0%	
Precept :- Income	510,485	548,985	0	(548,985)				0
Net Income	510,485	548,985	0	(548,985)				
<u>370 General Expenditure</u>								
4600 Town Mayor's Allowance	739	250	1,485	1,235		1,235	16.8%	
4605 Ccl Members' Allowance & Exp	1,123	0	2,291	2,291		2,291	0.0%	
4635 Subscriptions	1,621	1,579	1,861	282		282	84.9%	
4640 Audit	3,280	2,475	3,260	785		785	75.9%	
4645 Training	2,133	2,416	3,000	584		584	80.5%	
4646 Liability Insurance	4,142	4,169	4,310	141		141	96.7%	
4650 Conference Expenditure	11	166	1,150	984		984	14.4%	
4651 Meeting Room Hire	1,580	526	1,500	974		974	35.0%	
4652 External Meeting Room	0	0	150	150		150	0.0%	
4655 Printing/Staty/Equip	11,912	9,695	13,099	3,404	26	3,378	74.2%	
4660 Postage	520	108	1,000	892		892	10.8%	
4665 Wages - General Admin.	159,502	111,644	160,125	48,481		48,481	69.7%	
4666 Wages - General Maint.	141,552	98,173	155,659	57,486		57,486	63.1%	
4667 Staff Mileage	14	80	0	(80)		(80)	0.0%	
4670 NI/PAYE/Pension	(0)	0	0	(0)		(0)	0.0%	
4675 Legal/Financial/Prof fees	506	2,221	2,500	279		279	88.8%	
4680 Vacancy Advert	0	39	300	261		261	13.0%	
4690 HR Support	1,523	90	1,000	910		910	9.0%	
4992 Annual Town Meeting	0	73	420	347		347	17.5%	
General Expenditure :- Indirect Expenditure	330,157	233,704	353,110	119,406	26	119,380	66.2%	0
Net Expenditure	(330,157)	(233,704)	(353,110)	(119,406)				
<u>375 Rechargable</u>								
1280 Rechargable Exp. Refunded	2,688	3,994	0	(3,994)			0.0%	
1281 Rechargable Wages. Refunded	712	0	0	0			0.0%	
Rechargable :- Income	3,400	3,994	0	(3,994)				0
4685 Rechargable Expenditure	2,688	2,501	0	(2,501)		(2,501)	0.0%	
4686 Wages-Rechargable Expenditure	712	475	0	(475)		(475)	0.0%	
Rechargable :- Indirect Expenditure	3,400	2,976	0	(2,976)	0	(2,976)		0
Net Income over Expenditure	0	1,018	0	(1,018)				

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>380 S 137</u>								
4870 S 137 - Expenditure	19	19	0	(19)		(19)	0.0%	
S 137 :- Indirect Expenditure	19	19	0	(19)	0	(19)		0
Net Expenditure	(19)	(19)	0	19				
<u>400 Sports Ground</u>								
1400 Sports Ground Hire Fees	8,418	5,050	8,530	3,480			59.2%	
Sports Ground :- Income	8,418	5,050	8,530	3,480			59.2%	0
4900 Track Maintenance	0	0	1,000	1,000		1,000	0.0%	
4905 Floodlights - R&R	0	0	1,000	1,000		1,000	0.0%	
4915 General Sports Ground Maint.	3,129	125	3,487	3,362	38	3,325	4.7%	
4920 Ground Maintenance	4,385	4,752	5,104	352		352	93.1%	
4930 Sports Grnd-Water Rate	526	388	233	(155)		(155)	166.6%	
4935 Sports Ground - Electricity	2,746	1,806	2,988	1,182		1,182	60.4%	
4940 Sports Ground - Phone	478	54	561	507		507	9.7%	
4945 Sports Ground - Insurance	1,168	1,224	1,203	(21)		(21)	101.8%	
4955 Skateboard Pk - Insurance/Insp	568	459	585	126		126	78.5%	
Sports Ground :- Indirect Expenditure	13,001	8,809	16,161	7,352	38	7,315	54.7%	0
Net Income over Expenditure	(4,583)	(3,759)	(7,631)	(3,872)				
<u>420 Events</u>								
4760 Royal British Legion	687	788	791	3		3	99.6%	
4991 Other Events	273	117	242	125		125	48.2%	
4995 Communication Strategy	0	979	2,536	1,557		1,557	38.6%	
Events :- Indirect Expenditure	960	1,883	3,569	1,686	0	1,686	52.8%	0
Net Expenditure	(960)	(1,883)	(3,569)	(1,686)				
<u>425 Christmas Switch on Event</u>								
1235 Christmas Switch On Income	720	2,737	0	(2,737)			0.0%	
Christmas Switch on Event :- Income	720	2,737	0	(2,737)				0
4990 Christmas Switch on Event	1,220	2,426	1,250	(1,176)	90	(1,266)	201.3%	
Christmas Switch on Event :- Indirect Expenditure	1,220	2,426	1,250	(1,176)	90	(1,266)	201.3%	0
Net Income over Expenditure	(500)	311	(1,250)	(1,561)				

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>430</u>	<u>Carnival</u>								
1435	Carnival Income	5,759	12,852	0	(12,852)			0.0%	
	Carnival :- Income	5,759	12,852	0	(12,852)				0
4996	Carnival	7,759	9,162	1,250	(7,912)		(7,912)	733.0%	
	Carnival :- Indirect Expenditure	7,759	9,162	1,250	(7,912)	0	(7,912)	733.0%	0
	Net Income over Expenditure	(2,000)	3,690	(1,250)	(4,940)				
<u>440</u>	<u>Town Mayor's Charity</u>								
1440	Town Mayor's Charity	1,800	1,159	0	(1,159)			0.0%	
	Town Mayor's Charity :- Income	1,800	1,159	0	(1,159)				0
4795	Town Mayor's Charity Exp	1,068	1,197	0	(1,197)		(1,197)	0.0%	
	Town Mayor's Charity :- Indirect Expenditure	1,068	1,197	0	(1,197)	0	(1,197)		0
	Net Income over Expenditure	732	(38)	0	38				
<u>460</u>	<u>CIL</u>								
1460	CIL - CIL Income	32,749	68,181	0	(68,181)			0.0%	
	CIL :- Income	32,749	68,181	0	(68,181)				0
5000	CIL - Expenditure	0	2,808	0	(2,808)		(2,808)	0.0%	
	CIL :- Indirect Expenditure	0	2,808	0	(2,808)	0	(2,808)		0
	Net Income over Expenditure	32,749	65,374	0	(65,374)				
<u>465</u>	<u>Sec 106</u>								
1465	Sec 106	4,672	106,854	0	(106,854)			0.0%	
	Sec 106 :- Income	4,672	106,854	0	(106,854)				0
5005	Sec 106 Expenditure	4,672	106,799	0	(106,799)	4,979	(111,778)	0.0%	
	Sec 106 :- Indirect Expenditure	4,672	106,799	0	(106,799)	4,979	(111,778)		0
	Net Income over Expenditure	0	55	0	(55)				
<u>470</u>	<u>Streetlighting</u>								
1470	Streetlighting	0	297,300	0	(297,300)			0.0%	
	Streetlighting :- Income	0	297,300	0	(297,300)				0
4970	Streetlighting	0	1,350	14,500	13,150		13,150	9.3%	
	Streetlighting :- Indirect Expenditure	0	1,350	14,500	13,150	0	13,150	9.3%	0
	Net Income over Expenditure	0	295,950	(14,500)	(310,450)				

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>900</u>	<u>Reserves</u>								
9000	Earmarked Reserve Expenditure	41,359	61,158	0	(61,158)	17,926	(79,084)	0.0%	
	Reserves :- Indirect Expenditure	<u>41,359</u>	<u>61,158</u>	<u>0</u>	<u>(61,158)</u>	<u>17,926</u>	<u>(79,084)</u>		<u>0</u>
	Net Expenditure	<u>(41,359)</u>	<u>(61,158)</u>	<u>0</u>	<u>61,158</u>				
	Grand Totals:- Income	874,802	1,125,558	94,235	(1,031,323)			1194.4%	
	Expenditure	681,639	591,471	643,220	51,749	33,598	18,151	97.2%	
	Net Income over Expenditure	<u>193,164</u>	<u>534,087</u>	<u>(548,985)</u>	<u>(1,083,072)</u>				
	Movement to/(from) Gen Reserve	<u>193,164</u>	<u>534,087</u>						

**DISS TOWN COUNCIL**

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Report Number:

35 /1920

Report to:	Full Council
Date of Meeting:	18 th March 2020
Authorship:	RFO
Subject:	Review of Internal Controls

Introduction

1. As a statutory body (Local Government Act 1972 (LGA) s 9(4)(b)) in receipt of public funds, DTC must, in accordance with proper practices maintain adequate and effective financial management systems, a sound system of internal controls and arrangements for the management of risk (Audit & Accountability Act (A&A), s4)(1) and annually review their effectiveness (A&A, s4(2)&(3)(b)).

Internal Control Documents

2. There are a number of documents which make up the Council's internal controls and help it fulfil its responsibilities for the management of risk and financial controls to ensure accountability in managing public funds.
3. These documents include:
 - a) Standing Orders – reviewed October 2019
 - b) Financial Regulations (Appendix A) – have been reviewed following updated model financial regulations 2019 from NALC
 - c) The end of year statement of accounts and Annual Return – approved in June of each year
 - d) Asset Register – approved in June each year and this year revised and brought onto the Rialtas Accounting Software.
 - e) The budget document – prepared in accordance with proper practices and approved in January each year
 - f) Income & Expenditure Internal Control document (Appendix B) – have been reviewed and updated
 - g) The insurance schedule – Appendix C (to be tabled)
 - h) The Internal Audit Plan - Appendix D
 - i) The Governance and Management Risk Register Version 14 - Appendix E; (to be tabled)
 - j) Investment Policy (Appendix F) and end of year investment report (Appendix G). Note that due to Full Council meeting timed in March and May of 2020 the investment report can only report the first eleven months of the financial year 2019-20. The internal audit reported no issues with the investment strategy and an initial review has revealed no recommended changes. Following additional training a more detailed review of the investment policy is scheduled for summer 2020.

Review of Appointment of Internal Auditor

4. Report No 36/1920 is provided as Appendix H for consideration by the council for the appointment of an Internal Auditor.

Conclusion

5. The annual review of internal controls is one of the key responsibilities for councillors and the Council as a whole.
6. Internal controls documents must be formally adopted by the 'Council meeting as a whole'.
7. The recommendations of officers are set out below.

<p>Recommendations: To approve</p> <ol style="list-style-type: none">a) the Financial Regulationsb) the Income & Expenditure internal controlsc) the insurance schedule for 2020/21- subject to minor changed) the Internal Audit Plan and Appointment of Internal Auditor for 2020-21e) the Governance and Management Risk Registerf) the Investment Policy and note the annual investment report



DISS TOWN COUNCIL

Financial Regulations

These Financial Regulations were last adopted by the Council at its Meeting held on 17th April 2019.

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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 documents¹ providing procedural guidance for members and officers. Financial regulations must be observed in conjunction with the Council's standing orders.
- 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:
 - a) for the timely production of accounts;
 - b) that provide for the safe and efficient safeguarding of public money;
 - c) to prevent and detect inaccuracy and fraud; and
 - d) 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. All staff must operate within these regulations. Breaches could lead to the Council's actions being called into question by auditors or members of the public and to challenges concerning the legality of those actions. Wilful breaches which seriously damage the Council's reputation or lead to financial gain for the Officer concerned will be dealt with as gross misconduct. Other breaches may result in disciplinary action.
- 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.
- 1.9. The RFO;
 - a) acts under the policy direction of the Council;
 - b) administers the Council's financial affairs in accordance with all Acts, Regulations and proper practices;
 - c) determines on behalf of the Council its accounting records and accounting control systems;
 - d) ensures the accounting control systems are observed;

- e) maintains the accounting records of the Council up to date in accordance with proper practices;
 - f) assists the Council to secure economy, efficiency and effectiveness in the use of its resources; and
 - g) 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 Regulations¹ and the Audit and Accountability Act.
- 1.11. The accounting records determined by the RFO shall in particular contain:
- a) 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;
 - b) a record of the assets and liabilities of the Council; and
 - c) 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:
- a) procedures to ensure that the financial transactions of the Council are recorded as soon as reasonably practicable and as accurately and reasonably as possible;
 - b) procedures to enable the prevention and detection of inaccuracies and fraud and the ability to reconstruct any lost records;
 - c) identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions;
 - d) 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 (*procedure for bad debts in excess of £100 to be developed as an Appendix for future approval see Internal Control Review Action Plan*)
 - e) 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:
- a) setting the final budget or the precept (Council Tax Requirement);

¹ Accounts and Audit (England) Regulations 2015

- b) approving accounting statements;
- c) approving an annual governance statement;
- d) borrowing;
- e) writing off bad debts;
- f) declaring eligibility for the General Power of Competence; and
- g) 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:

- a) determine and keep under regular review the bank mandate for all Council bank accounts;
- b) approve any grant or a single commitment in excess of £10,000 or existing committee budget; and
- c) 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).

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 quarterly basis and at each financial year end, a member other than the Chairman shall be appointed to verify bank reconciliations produced by the RFO. The member shall sign the reconciliations and the original bank statements as evidence of verification. This activity shall on conclusion be reported, including any exceptions to and noted by the Executive Committee or the Council.

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:
- i) be competent and independent of the financial operations of the Council;
 - ii) report to Council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;
 - iii) to demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and
 - iv) 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:
- i) perform any operational duties for the Council;
 - ii) initiate or approve accounting transactions; or
 - iii) direct the activities of any Council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.
- 2.8. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as is described in proper practices.
- 2.9. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and statements of account required by Audit Commission Act 1998, or any superseding legislation, and the Accounts and Audit Regulations.
- 2.10. The RFO shall, without undue delay, bring to the attention of all Councillors any correspondence or report from internal or external auditors.

3. ANNUAL ESTIMATES (BUDGET) AND FORWARD PLANNING

- 3.1. Each committee shall review its three year forecast of revenue and capital income and expenditure. Having regard to the forecast, it shall thereafter formulate and submit proposals for the following financial year to the Council not later than the **middle of November** each year including any proposals for revising the forecast.
- 3.2. The RFO must each year, by no later than **November**, prepare detailed estimates of all income and expenditure 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 Executive Committee and the Council.

- 3.3. The Council shall consider annual budget proposals in relation to the Council's three year forecast of revenue and capital income and expenditure including recommendations for the use of reserves and sources of funding and update the forecast accordingly.
- 3.4. 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 or the date specified by the billing authority whichever is the earlier. The RFO shall issue the precept to the billing authority and shall make a copy of the approved annual budget available on the website as soon as possible thereafter.
- 3.5. 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 outside the normal day to day operations of the Council may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by:
 - i) the Council for all items over £10,000;
 - ii) a duly delegated committee of the Council for items over £ 2,000; or
 - iii) the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items below £2,000.

Such authority is to be evidenced by a Minute or by an authorisation slip duly signed by the Clerk or RFO, 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. 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 reduce the budget of a subsequent year.
- 4.4. The salary budgets are to be reviewed at least annually for the following financial year and **such review shall be evidenced by a hard copy schedule signed by the Clerk or the Chairman of the Executive 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 **£5000**. 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 and no contract entered into or tender accepted involving capital expenditure unless the Council is satisfied that the necessary funds are available and/or the requisite borrowing approval has been obtained. Funds obtained for specific projects shall be ringfenced in identifiable accounts. Expenditure from those accounts will be reconciled with primary sources of funding requests and applications.

Commented [AJ1]: Internal control review recommends clarity in the financial regulations on ringfencing of grant funding to ensure intended use.

- 4.7. All capital works shall be administered in accordance with the Council's standing orders and financial regulations relating to contracts.
- 4.8. The RFO shall regularly provide the Council with a statement of income and expenditure to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances. For this purpose "material" shall be in excess of **£100** or **15%** of the budget.
- 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. The council reserves the right to obtain credit references in respect of members or employees who act as signatories.
- 5.2. The RFO shall report monthly to the Council or the Executive Committee, a schedule of payments (such list of payments made will be uploaded to the website). Out-of-the-ordinary payments requiring authorisation, will form part of the agenda for the meeting and the relevant invoice will be presented to the Council or committee. Having satisfied itself, the Council or committee shall authorise payment by a resolution. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of a contract of employment) may be summarised to remove public access to any personal information.
- 5.3. All invoices for payment shall be examined, verified and certified by the RFO to confirm that the work, goods or services to which each invoice relates has been received, carried out, examined and represents expenditure previously approved by the Council.
- 5.4. The RFO shall examine invoices for arithmetical accuracy and analyse them to the appropriate expenditure heading. The RFO shall take all steps to pay all invoices submitted, and which are in order, at the next available payment run.
- 5.5. The Clerk and RFO shall have delegated authority to authorise the payment of items only in the following circumstances:

- a) are within existing budgets and relate to the normal day to day operations of the Council or for which the expenditure has previously been authorised by Council and the RFO has verified the invoice (as per 5.3 above) and presented at council.
- b) Fund transfers within the Councils banking arrangements shall be unlimited amounts from the general account to the savings account. Transfers from the savings account to the general account shall be sufficient to cover the invoices authorised for payment by the RFO, with a reserve of no more than £5,000 to be maintained in the Current account. Transfers to the Wages and Petty Cash account shall not exceed £10,000 and nor shall the balance in this account. A list of all payments shall be submitted to the next appropriate meeting of Council or the Executive committee.

Commented [AJ2]:

Commented [AJ3R2]: Request increase to £10000 as max reserve to allow for increase in income and expenditure and a larger tolerance is required.

- 5.6. 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.
- 5.7. 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.
- 5.8. 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. Any changes in the recorded details of suppliers, such as bank account records, shall be verified by the RFO/Town Clerk.

6. INSTRUCTIONS FOR THE MAKING OF PAYMENTS

- 6.1. The Council will make safe and efficient arrangements for the making of its payments.
- 6.2. Following authorisation under Financial Regulation 5 above, the Council, a duly delegated committee or, if so delegated, the Clerk or RFO shall give instruction that a payment shall be made.
- 6.3. All payments shall be affected by cheque or electronic transfers, in accordance with a resolution of the council.
- 6.4. Cheques or orders for payment drawn on the bank account in accordance with the invoices authorised for payment shall be signed/authorised by two members of Council in accordance with a resolution instructing that payment. Payment may be made by internet banking transfer provided evidence is retained showing which members approved the payment.
- 6.5. If a member who is also a bank signatory has declared a disclosable pecuniary interest, or has any other interest, in the matter in respect of which the payment is being made, that Councillor shall be required to consider Standing Orders, and thereby determine whether it is appropriate and / or permissible to be a signatory to the transaction in question.

- 6.6. To indicate agreement of the details shown on the cheque with the counterfoil and the invoice or similar documentation, the signatories shall each also initial the cheque counterfoil.
- 6.7. Cheques or orders for payment shall be verified by the RFO, authorised for payment by the Clerk/Deputy Clerk and approved by two signatories to the account and reported to the next convenient meeting of the Council or Executive Committee .
- 6.8. Payment for utility supplies (energy, telephone, water and equipment lease) and any National Non-Domestic Rates may be made by variable Direct Debit provided that the instructions are signed by two Officers and any payments are reported to Council as made. The approval of the use of a variable Direct Debit shall be reported to the Council at least every two years.
- 6.9. Payment for certain items (principally salaries) may be made by Banker's Standing Order provided that the instructions are signed, or otherwise evidenced by two authorised bank signatories and are retained and any payments reported to Council as made. The approval of the use of a Banker's Standing Order shall be reported to the Council at least every two years.
- 6.10. Payment for certain items may be made by BACS or CHAPS methods provided that the instructions for each payment are signed, or otherwise evidenced, by two authorised bank signatories are retained and any payments are reported to Council as made. The approval of the use of BACS or CHAPS shall be reported to the Council at least every two years.
- 6.11. Where a computer requires use of a personal identification number (PIN) or other password(s) for access to the councils records on that computer, a note shall be made of the PIN and passwords and shall be handed to and retained by the Town Clerk of in a sealed dated envelope in the secured office safe. This envelope may not be opened other than in the presence of two other councilors. After the envelope has been opened, in any circumstances, the PIN and/or passwords shall be changed as soon as practicable. The fact that the sealed envelope has been opened, in whatever circumstances, shall be reported to all members immediately and formally to the next available meeting of the council. This will not be required for a member's personal computer used only for remote authorization of bank payments.
- 6.12. 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.
- 6.13. 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.
- 6.14. The Council, and any members using computers for the Council's financial business, shall ensure that anti-virus, anti-spyware and firewall, software with automatic updates, together with a high level of security, is used.
- 6.15. Where internet banking arrangements are made with any bank, the 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.

- 6.16. Access to any internet banking accounts will be directly to the access page (which must not under any circumstances 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.
- 6.17. Changes to account details for suppliers, which are used for internet banking may only be changed on written hard copy notification by the supplier and supported by hard copy authority for change signed by two of the Clerk, the Deputy Town Clerk, a member. A programme of regular checks of standing data with suppliers will be followed.
- 6.18. Any Credit Card issued for use will be specifically restricted to the Clerk/Deputy Clerk and the RFO and will also be restricted to a single transaction maximum value of £500 and monthly spending restricted to £1000 unless authorised by Council or Executive committee before any order is placed.
- 6.19. Pre-paid debit cards will not be used.
- 6.20. Any corporate credit card or trade card account opened by the Council will be specifically restricted to use by the Clerk, Deputy Clerk and RFO and shall be subject to automatic payment in full at each month-end. Where a corporate credit/debit card is provided, personal credit or debit cards of members or staff shall not be used under any circumstances.
- 6.21. Any corporate credit card provided will be stored in a secure location on the Council premises with access only provided to the Clerk, Deputy Clerk and RFO. All payments made using the credit card must be supported by a Purchase Order and /or an invoice and will be paid from the General Account to ensure appropriate authorisations.
- 6.22. The Council will not maintain any form of cash float. All cash received must be banked intact. Any payments made in cash by the RFO (for example for postage or minor stationery items) shall be refunded on a regular basis, at least quarterly.
- 6.23. Adequate systems of internal control will be implemented prior to adopting electronic payments.

7. PAYMENT OF SALARIES

- 7.1. As an employer, the Council shall make arrangements to meet fully the statutory requirements placed on all employers by PAYE and National Insurance legislation. The payment of all salaries shall be made in accordance with payroll records and the rules of PAYE and National Insurance currently operating, and salary rates shall be as agreed by Council, or by the Executive 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 salary scale range, emoluments, or terms and conditions of employment without the prior consent of the Executive 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 separate confidential record (confidential cash book). 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 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.

8. LOANS AND INVESTMENTS

- 8.1. All borrowings shall be effected 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 or Executive Committee. In each case a report in writing shall be provided to Council in respect of value for money for the proposed transaction.
- 8.3. 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.
- 8.4. The Council should 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.

The Council shall seek appropriate advice before approving an Investment Strategy and Policy.

- 8.5. All investments of money under the control of the Council shall be in the name of the Council.
- 8.6. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.
- 8.7. Payments in respect of short term or long term investments, including transfers between bank accounts held in the same bank, or branch, shall be made in accordance with Regulation 5 (Authorisation of payments) and Regulation 6 (Instructions for payments).

9. INCOME

- 9.1. The collection of all sums due to the Council shall be the responsibility of and under the supervision of the RFO.
- 9.2. Particulars of all charges to be made for work done, services rendered or goods supplied shall be agreed annually by the Council, notified to the RFO and the RFO shall be responsible for the collection of all accounts due to the Council.
- 9.3. The Council will review all fees and charges annually, following a report by the RFO.
- 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 every Friday and on the last day of the month or 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 quarterly 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 authorised by **either the Clerk, Deputy Clerk or the RFO** or letter shall be issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained. The Maintenance Manager will be permitted to authorise official orders relevant to the role's scope of work up to a value of £100.
- 10.2. Order books shall be controlled by the Town Clerk/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 (l) below.
- 10.4. A member may not issue an official order or make any contract on behalf of the Council.
- 10.5. The RFO, Clerk or Deputy Clerk 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, Clerk or Deputy Clerk 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 Council Leader and Chairman of the Executive Committee); and
 - vi. for goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.
 - b. In accordance with the Public Contracts Regulations 2015, where it is intended to enter into a contract exceeding **£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), and the contract is to be advertised, the Clerk shall:

- i. ensure the contract information and details of the award are published on the government's Contracts Finder website.
 - ii. invite tenders from at least three firms appropriately qualified to undertake the work.
- 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 two members of Council.
- f. If less than three tenders are received for contracts above £25,000 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 be subject to Standing Orders 18 c., d., e. & f 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 £3,000 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.
- j. Should it occur that the Council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the Council requires further pricing, provided that the specification does not change, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision-making process was being undertaken.
- k. The European Union Procurement Directive shall apply and the terms of the Public Contracts Regulations and the Utilities Contracts Regulations including thresholds shall be followed.

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 £1,000.
- 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 Reg. 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 Financial 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 keep a record of such claims and report periodically to the Executive Committee.
- 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 Executive 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 [with the RFO] 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 following review by the Executive Committee.

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

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 annually on the recommendation of the Executive Committee. 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.

* * *

INTERNAL CONTROLS

INCOME – Cash/Cheques

Procedure No:	PROCEDURE	CARRIED OUT BY	CHECKED BY
1.	Write out receipt for all income received	Administrative/Finance Assistant	Responsible Finance Officer
2.	Appropriate invoice, interment or memorial application, or diary entry to be marked with receipt number	Administrative/Finance Assistant	Responsible Finance Officer
3.	Income to be entered in Cash book with either invoice and receipt number under appropriate budget heading	Administrative/Finance Assistant	Responsible Finance Officer
4.	Weekly – usually Fridays – all cheques and cash to be agreed with cash book and banked	Administrative/Finance Assistant	Responsible Finance Officer
5.	Weekly – usually Fridays – check general bank account for income received via BACs	Responsible Finance Officer	As part of Internal Audit
6.	Monthly – last working day of each month, all cheques and cash to be agreed with cash book and banked.	Administrative/Finance Assistant	Responsible Finance Officer
7.	Monthly analysis to be agreed in cash book and with computerised accounts system.	Finance Assistant	Responsible Finance Officer
8.	Monthly - all entries to be entered into computerised accounts system	Finance Assistant or Responsible Finance Officer	Responsible Finance Officer
9.	Monthly Bank reconciliation	Finance Assistant	Executive Committee or Council or RFO (mthly)
10.	Ensure the annual Precept is paid by South Norfolk District Council into the current account by BACs in two equal instalments – end of April and September each year. As soon as the funds are in the bank account transfer the Precept funds to the investment account.	Responsible Finance Officer	As part of Internal Audit

EXPENDITURE – cheques**Wages & Petty Cash Account (signatory any two of the Deputy, the Clerk or RFO only up to £10,000)**

Procedure No:	PROCEDURE	CARRIED OUT BY	CHECKED BY
1.	A receipt must be obtained for all expenditure, in the case of wages employees to complete appropriate time sheet	Responsible Finance Officer / Finance Assistant	Town Clerk
2.	Voucher to be completed for each payment showing name of payee, nature of goods, budget heading (s) cheque number & amount – split net, VAT and gross amounts	Responsible Finance Officer / Finance Assistant	Internal Audit
3.	Voucher and receipt to be filed in Wages & Petty Cash file	Responsible Finance Officer / Finance Assistant	Town Clerk
4.	End of each month prepare a list of all payments with details as above	Responsible Finance Officer / Finance Assistant	Town Clerk
5.	List of Payments to be sent to the signatories for approval	Responsible Finance Officer / Finance Assistant	Town Clerk/Dep Town Clerk
6.	RFO to arrange a bank transfer.	Town Clerk/RFO	Town Clerk
7.	RFO to Set up the transactions on Wages & PC Account	Responsible Finance Officer	Town Clerk/RFO
8.	Town Clerk approve the transactions and the payments are released	Town clerk/RFO	Town Clerk
9.	Monthly - All entries to be entered into computerised accounts system.	Responsible Finance Officer / Finance Assistant	Town Clerk

INTERNAL CONTROLS

10.	Monthly Bank reconciliation	Finance Assistant	Responsible Finance Officer
NB	Maximum permitted amount in the account at any one time £10,000, wages prepared by two different members of staff (includes Town Clerk). Fidelity insurance cover to £500,000.	Responsible Finance Officer/Town Clerk	Town Clerk

General Account (signatories requirement any 2 Councillors and the Clerk, Deputy Clerk or RFO)

Procedure No:	PROCEDURE	CARRIED OUT BY	CHECKED BY
1.	All invoices filed in Accounts for Payment file. (Sundry Creditors)	Finance Assistant	Responsible Finance Officer
2.	Check invoices against official orders and delivery notes, for accuracy and prepare for twice monthly payment run	Finance Assistant	Town Clerk
3.	Prepare monthly wages for Town Clerk and RFO	Responsible Finance Officer/Town Clerk	Town Clerk
4.	Prepare electronic payments for approval by signatories twice a month	Finance Assistant	Responsible Finance Officer/ Signatories
5.	Voucher to be completed for every payment showing name of payee, nature of goods, budget heading (s), voucher no. (cheque no. if appropriate) & amount – split net, VAT and gross amounts, and stapled to invoice (s)	Finance Assistant	Town Clerk / RFO
6.	Prepare a Spreadsheet in order of Payment Voucher numbers or alphabetical.	Finance Assistant	Responsible Finance Officer/ Signatories
7.	Set up the bank transactions	Finance Assistant or Responsible Finance Officer	Town Clerk/RFO
8.	RFO to arrange a bank transfer based on this Spreadsheet.	Town Clerk/Responsible Finance Officer	Town Clerk
9.	Contact the Signatories on authorisation rota to come to the council office to authorise the payments.	Finance Assistant	Town Clerk/RFO
10.	Any queries from the Councillors regarding the payments can be resolved by the staff and the payment documentation will be available to view.	Finance Assistant or Responsible Finance Officer	Town Clerk/RFO
11.	Notify the signatories that the transactions have been set up for online authorisations.	Finance Assistant or Responsible Finance Officer	Town Clerk/RFO
12.	Signatories approve the transactions and the payments are released	Councillors/Town Clerk/RFO	Town Clerk
13.	All entries to be entered into computerised accounts system.	Finance Assistant	Responsible Finance Officer
14.	Monthly prepare list of payments made for inclusion with the next convenient agenda of the Executive Committee or Council	Finance Assistant	Responsible Finance Officer
15.	Cheques to be signed or electronic payments approved by two of the Councillor signatories, with the Clerk, Deputy Clerk or RFO to also countersign cheques. Cheque stubs to be initialled by signatories	Town Clerk, Deputy Clerk or RFO	Responsible Finance Officer
15.	Ensure sufficient funds in bank account, raise necessary transfers between bank accounts	Responsible Finance Officer	Town Clerk
16.	Cheques to be sent to creditors following day	Finance Assistant	Town Clerk/RFO
17.	Vouchers & invoices to be filed	Finance Assistant	RFO

INTERNAL CONTROLS

18.	Monthly Bank reconciliation	Finance Assistant	Executive Committee or Council or RFO (mthly)

Town Mayor's Charity Account (signatories Town Mayor and the Clerk or RFO)

This is a current account used solely for monies raised and expenditure incurred relating to fundraising, for the Town Mayor's nominated charity/charities during his/her term of office.

INCOME – Cash/Cheques

Procedure No:	PROCEDURE	CARRIED OUT BY	CHECKED BY
1.	Financial Summary Excel spreadsheet to be opened at the beginning of each Mayoral Year	Administrative & Finance Assistant/Finance Assistant	As part of Internal Audit
2.	Excel spreadsheet to be opened for each fundraising event (Concerts, Mayors ball)	Administrative/Finance Assistant	As part of Internal Audit
3.	Income to be entered in Cash book under Town Mayor's Charity heading and on to appropriate event spreadsheet	Administrative/Finance Assistant	As part of Internal Audit
4.	Weekly – usually Fridays – all cheques and cash to be agreed with cash book and banked in Town Mayor's Charity account	Administrative/Finance Assistant	Responsible Finance Officer
5.	Monthly – last working day of each month, all cheques and cash to be agreed with cash book and banked in Town Mayor's Charity account	Administrative/Finance Assistant	Responsible Finance Officer
6.	Monthly analysis to be agreed in cash book and with computerised accounts system	Responsible Finance Officer	Responsible Finance Officer
7.	Monthly Bank reconciliation	Finance Assistant	Responsible Finance Officer
8.	After each fundraising event, income from individual spreadsheet to be entered onto Financial Summary spreadsheet	Administrative & Finance Assistant/Finance Assistant	As part of Internal Audit

EXPENDITURE – cheques

Procedure No:	PROCEDURE	CARRIED OUT BY	CHECKED BY
1.	Check invoices against official orders and delivery notes, for accuracy and prepare for payment	Finance Assistant/ Responsible Finance Officer	Town Clerk/RFO
2.	Voucher to be completed for every cheque showing name of payee, nature of goods, budget heading (s), cheque number & amount – split net, VAT and gross amounts, and stapled to invoice (s)	Finance Assistant/ Responsible Finance Officer	Town Mayor
3.	Prepare cheques for signature by Town Mayor and either Town Clerk	Finance Assistant/ Responsible Finance Officer	Town Mayor

INTERNAL CONTROLS

4.	Expenditure to be entered on to appropriate event spreadsheet	Administrative/Finance Assistant	As part of Internal Audit
5.	Cheques to be sent to creditors	Administrative/Finance Assistant and Marketing and Administrative Assistant	Responsible Finance Officer
6.	Vouchers & invoices to be filed in Sundry Creditors' file	Administrative/Finance Assistant and Finance Assistant	Responsible Finance Officer
7.	All entries to be entered into computerised accounts system	Finance Assistant/ Responsible Finance Officer	Responsible Finance Officer
8.	Monthly Bank reconciliation	Finance Assistant	Full Council on quarterly basis & RFO (mthly)
9.	After each fundraising event, expenditure from individual spreadsheet to be entered onto Financial Summary spreadsheet	Administrative & Finance Assistant / Finance Assistant	As part of Internal Audit



Mrs Sarah Richards
Diss Town Council
Council Offices
11/12 Market Hill
Diss
Norfolk
IP22 4JZ

Local Council Policy Schedule

This insurance policy, which meets your demands and needs, has been based on the latest information obtained from you. The Policy, the Policy Schedule, any Certificates of Insurance and Endorsements form one document and should be read together. This Schedule replaces any previous Schedule.

Policy Number	YLL-272003-4853
Insured	Diss Town Council
Business	Parish / Town Council
Period of Insurance	
From	01 st April 2020
To	31 st March 2021
and any other period for which cover has been agreed.	
Adjustment Premium	£ 0.00
Premiums are inclusive of Insurance Premium Tax and/or VAT as appropriate.	
Schedule Number	73160372
Long term agreement active until	01 st April 2022
Preparation Date	13 th March 2020
Prepared by	Mr Jonathan Meiseles

Policy Cover Declaration:

You, the Insured, are not aware of any known losses or events that could give rise to a claim, or circumstances that would be prejudicial to us, the Insurer, should the basis of cover on the below given insurance product (s) be changed.

This is important information, please read it carefully and check that the facts given about you are correct and that we have included all the covers that you require. We are unable to give you advice so it is your responsibility to check the cover is correct for your organisation.

Important information

Taking reasonable care

We require that you take reasonable care in managing your activities. Where appropriate this requires you to do the following:

- Keep written risk assessments for your key activities
- Keep written records of your staff and volunteer training. For example, manual handling training, or for use of tools and machinery
- Abide by any rules, guidelines or advice that is given to you by any relevant authority, such as a Local Authority, or the Health and Safety Executive

We want you to be confident about your insurance and understand what is required of you. Please contact us if you have any questions relating to the above.

Lines of Cover applying

PART A – Material Damage

Table Headings

Contents (a)	Furniture, fixtures, fittings and tenants improvements
Contents (b)	Other contents and consumable stock not specified below including printed books and unused stationery
Contents (c)	Computer equipment, other office equipment and sports equipment
Contents (d)	Televisions, audio-visual and photographic equipment (excluding videos), beer, wine, spirits, tools and gardening equipment
Contents (e)	Tobacco
Contents (f)	Camcorders, videos and gaming machines
Contents (g)	Civic Regalia

Sums Insured

Premises Address	Buildings Sum Insured	Loss of Rent	Contents (a)	Contents (b)	Contents (c)	Contents (d)	Contents (e)	Contents (f)	Contents (g)
1. Council Offices, 11-12 Market Hill, Diss, Norfolk, IP22 4JZ	£500,000.00	£13,718.00	£16,058.83	£1,370.02	£0.00	£0.00	£0.00	£0.00	£0.00
2. Park Pavillion, Diss, Norfolk, IP22 4JZ	£105,841.99	N/A	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
3. Public Convenience, Park Road, Diss, Norfolk, IP22 4AS	£154,813.67	N/A	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
4. Corn Hall, St. Nicholas Street, Diss, Norfolk, IP22 4LB	£4,302,612.56	N/A	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
5. Cemetery Bungalow, Diss, Norfolk, IP22 4DL	£150,000.00	£8,406.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
6. Sports Pavillion, Diss, Norfolk, IP22 5XT	£394,932.80	N/A	£8,064.82	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
7. 2 x Cemetery Chapels, Diss, Norfolk, IP22 4DL	£513,412.65	N/A	£0.00	£4,692.17	£0.00	£0.00	£0.00	£0.00	£0.00
8. Diss Youth and Community Centre, Shelfanger Road,, Diss, Norfolk,	£1,355,000.00	N/A	£17,221.98	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00

IP22 4EH									
9. The Shambles, 4-5 Market Place, Diss, Norfolk, IP22 4AB	£218,545.40	N/A	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00

For Premises: 1, 2, 3, 4, 5, 6, 7, 8, 9

Insured Perils applicable to Material Damage : 1-13, 15 & 16

Excesses Applicable to Premises 1, 2, 3, 4, 5, 6, 7, 8 & 9

The following Excesses apply to each and every loss arising in respect of each and every separate premises:

Accidental Damage	£100
Theft	£100
Malicious Damage	£250
Storm or Flood	£250
Escape of Water	£250
Falling Trees or Branches	£250

Operative Endorsements: 1, 2, 3, 5, 6, 7, 8 & 9 (see pages 35 - 37)

PART B – Business Interruption

Premises Address	Additional Expenditure	Indemnity Period (Months)	Loss of Data	Indemnity Period (Months)	Loss of Gross Revenue	Indemnity Period (Months)
All premises	£30,000	24	£5,000	24	£97,636	24

For Premises: 1, 2, 3, 4, 5, 6, 7, 8, 9

Insured Perils applicable to Business Interruption : 1-13, 15 & 16

Operative Endorsements:

Section 5 – Special Extensions – 2 is held to be removed and restated as follows:

2. The insurance by this Part is extended to include loss resulting from interruption of or interference with the **business** carried on by the **insured** at the **premises** in consequence of:
 - (a)
 - (i) any occurrence of a Notifiable Disease (as defined below) at the **premises** or attributable to food or drink supplied from the **premises**
 - (ii) any discovery of an organism at the **premises** likely to result in the occurrence of a Notifiable Disease
 - (ii) any discovery of a Notifiable Disease within 10 miles radius of the **premises**
 - (b) the discovery of vermin or pests at the **premises**
 - (c) any accident causing defects in the drains or other sanitary arrangements at the **premises** which causes restrictions on the use of the **premises** on the order or advice of the competent local authority
 - (d) any occurrence of murder or suicide at the **premises**.

Special Provisions

- (d) 'Notifiable Disease' will mean illness sustained by any person resulting from:
 - (i) food or drink poisoning
 - (ii) one of the following specified human infectious or human contagious diseases:

Acute encephalitis	- Ophthalmia neonatorum
Acute poliomyelitis	- Paratyphoid fever
Anthrax	- Rabies
Bubonic Plague	- Relapsing fever
Cholera	- Rubella
Diphtheria	- Scarlet fever
Dysentery	- Smallpox
Legionellosis	- Tetanus
Legionnaires Disease	- Tuberculosis

Leprosy	- Typhoid fever
Leptospirosis	- Typhus fever
Malaria	- Viral hepatitis
Measles	- Viral haemorrhagic
Meningitis	- Whooping cough
Meningococcal Infection	- Yellow fever
Mumps	

an outbreak of which the competent local authority has stipulated shall be notified to them.

(b) For the purposes of this Special Extension:

- (i) 'Indemnity Period' will mean the period during which the results of the **business** are affected in consequence of the occurrence, discovery or accident beginning with the date from which the restrictions on the **premises** are applied (or in the case of (d) above, with the date of the occurrence) and ending not later than the Maximum Indemnity period thereafter

'Maximum Indemnity Period' will mean 3 months

- (ii) in the event that this Part includes an extension which deems loss, destruction or damage at other locations to be Damage at the **premises** such extension will not apply to this Special Extension.

(c) The **insurer** will not be liable under this Special Extension for:

- (i) loss arising from restrictions on the use of the **premises** in consequence of an emergency prohibition notice or emergency prohibition order being served against the **insured** or the manager of the **premises** in relation to a breach of the Food Safety Act 1990, General Food Regulations 2004 or Food Hygiene Regulations 2006 including any modifications or re-enactment thereto

- (ii) any costs incurred in the cleaning, repair, replacement, recall or checking of **property**.

(d) The **insured** will comply with all issues identified as contraventions arising from a Food Premises Inspection Report within the timescales stated in such report.

(e) The **insured** will notify the **insurer** immediately of any prohibition notice, emergency prohibition notice or emergency prohibition order served against them or the manager of the **premises** in relation to a breach of the Food Safety Act 1990, General Food Regulations 2004 or Food Hygiene Regulations 2006 including any modifications or re-enactment thereto.

(f) The **insurer** will only be liable for the loss arising at those **premises** which are directly affected by the occurrence, discovery or accident and then only for an amount not exceeding £250,000 or the Sum Insured whichever is the lesser.

PART C – All Risks

Table Headings

Contents (a)	Furniture, fixtures, fittings and tenants improvements
Contents (b)	Other Contents and consumable stock not specified below including printed books and unused stationery
Contents (c)	Computer Equipment, other office equipment and sports equipment
Contents (d)	Televisions, audio-visual and photographic equipment (excluding videos), beer, wine, spirits, tools and gardening equipment
Contents (e)	Tobacco
Contents (f)	Camcorders, videos and gaming machines
Contents (g)	Civic Regalia

Item Description	Premises Address (if applicable)	Sum Insured	Excess
Contents (c)	11-12 Market Hill, Diss, Norfolk, IP22 4JZ	£62,810.01	£100

Additional Items:

Where no premises address is shown, the item is not based at one location and cover is provided anywhere within the **territorial limits**.

Item Description	Sum Insured	Excess
Machinery, Equipment and Hand Tools	£12,913.54	£100
Paintings	£5,776.15	£100
Christmas lights	£17,479.01	£100
Town Sign	£4,832.71	£100
Seats	£4,200.38	£100
Bins	£4,322.06	£100
Chairmans Chain of Office	£8,064.53	£100
Deputy Town Mayors Pendant	£795.42	£100
Mayoral Robes	£1,080.19	£100
Fountain in Middle of Mere at Diss Park	£27,431.70	£100
Floodlighting	£41,986.25	£100
Park Lighting	£32,033.57	£100
Information boards	£1,627.21	£100
Millennium Stone of Carved Granite	£2,880.55	£100
Entrance Stone to Garden of Rest at the Cemetery	£641.09	£100
10 Benches	£3,169.09	£100
3 x Tree Seats	£8,560.10	£100
5 x Picnic Tables	£2,565.66	£100
Sign	£360.06	£100
Skatepark	£106,109.82	£100
Polished Granite Commemorative Stone	£3,396.00	£100
Cast Iron Finger Posts	£11,825.80	£100
Junior Swings including safety surfacing	£10,544.87	£100
MUGA and associated equipment	£68,999.07	£100

Toddler Play equipment including safety surfacing and perimeter fencing	£63,437.30	£100
Twinfly including safety surfacing	£18,029.78	£100
4 Metal picnic benches	£3,137.55	£100
2 x Lighting Columns and 2 x Control Boxes - Skateboard Park	£6,090.27	£100
20 x 8 Cut-down Container, Situated at Sports Ground, Shelfanger Road, Diss IP22 4JG	£4,823.47	£100
Allotment Sheds	£6,090.27	£100
Fountain Kiosk	£7,308.31	£100
Town Freedom Carved Granite Commemorative Stone	£2,956.44	£100
7 Panel Full Pod Shelter / Adult Gym Equipment	£28,159.13	£100
100 Fold Up Chairs stored at Park Pavilion but also used in Park	£1,722.19	£100
Duck Suit	£1,783.51	£100
13 Ipads	£4,304.25	£100
Canon Camera and Accessories	£275.91	£100
Projector and Accessories	£331.10	£100
Acoustic Panels	£8,829.23	£100
20 Fold Up Tables	£2,207.31	£100
Walk Clock by S Newman	£2,411.98	£100
Corn Hall Clock by AT Marsh	£3,617.98	£100
Running Track and Fencing	£122,132.57	£100
Storage Dolly	£20,495.19	£100
7 Toblerones	£15,298.18	£100
6 Benches	£19,669.09	£100
4 Cycle Racks	£3,278.18	£100
Viewing Platforms and Boardwalk	£159,135.00	£100
Pump	£15,450.00	£100
Container Storage	£2,604.00	£100
Container Storage	£1,692.00	£100
18x Steel Engine Bines - Planters for Streetscape	£990.00	£100
Junior Play Equipment	£143,736.00	£100
Cemetery Benches x 8	£3,200.00	£100
Market Place Noticeboard	£1,459.00	£100

The excess stated applies to each and every loss.

Operative Endorsements: 1, 2, 3 & 7 (see pages 35 - 37)

PART D – Money

	Limit any one loss
1. Loss of Non-Negotiable money in the situations specified in items 2(a), 2(b), 2(c)(i) and 2(c)(ii):	£250,000
2. Loss of other money :	
(a) in transit in the custody of any member or employee or in transit by registered post (limit £250), or in a Bank Night Safe	£10,000
(b) in the private residence of any member or employee	£500
(c) in the premises	
(i) in the custody of or under the actual supervision of any member or employee	£10,000
(ii) in locked safes or strongrooms	£10,000
(iii) in locked receptacles other than safes or strongrooms	£500

Excess: £50 each and every loss

Personal Accident Assault Limits: Stated in Section 3(c) (*see page 38*)

Operative Endorsements:

‘In respect of **Section 1 – Special Definitions**, the definition of Person Insured is extended to include any person between the ages of 16 and 90.’

PART E – Public Liability

Limit of Indemnity: £10,000,000

Excess: £100 each and every claim in respect of Section 2(d)(ii)

Operative Endorsements:

1. Environmental Clean Up Costs. The following Special Definitions are added to Section 1:

Clean Up Costs

- a) Testing for or monitoring of Pollution or Contamination
- b) the costs of Remediation required by any Enforcing Authority to a standard reasonably achievable by the methods available at the time that such Remediation commences.

Remediation

Remedying the effects of Pollution or Contamination including primary, complementary and compensatory actions as specified in the Environmental Damage (Prevention and Remediation) Regulations 2009.

Enforcing Authority

Any government or statutory authority or body implementing or enforcing environmental protection legislation within the territorial limits.

Cover

With effect from 01 July 2009 or the inception of the policy if later, the **insurer** will indemnify the **insured** in respect of all sums including statutory debts that the **insured** is legally liable to pay in respect of Clean Up Costs arising from environmental damage caused by Pollution or Contamination where such liability arises under an environmental directive, statute or statutory instrument.

Provided always that:

- a) liability arises from Pollution or Contamination caused by a sudden, identifiable, unintended and unexpected incident which takes place in its entirety at a specific time and place during the Period of Insurance. All Pollution or Contamination which arises out of one incident shall be deemed to have occurred at the same time such incident takes place
- b) the **insurer's** liability under this Extension shall not exceed £1,000,000 for any one occurrence and in the aggregate in any one Period of Insurance and will be the maximum the insurer will pay inclusive all costs and expenses. This limit will form part of and not be in addition to the Limit of Indemnity stated in the Schedule
- c) immediate loss prevention or salvage action is taken and the appropriate authorities are notified

Exclusions

The **insurer** shall be under no liability:

1. in respect of Clean up Costs for **damage** to the **Insured's** land, premises, watercourse or body of water whether owned, leased, hired, tenanted or otherwise in the **insured's** care, custody or control
2. for **damage** connected with pre-existing contaminated property
3. for **damage** caused by a succession of several events where such individual event would not warrant immediate action
4. in respect of removal of any risk of an adverse effect on human health on the Insured's land, premises, watercourse or body of water whether owned, leased, hired, tenanted or otherwise in the **insured's** care, custody or control
5. in respect of costs in achieving an improvement or alteration in the condition of the land, atmosphere or any watercourse or body of water beyond that required under any relevant and applicable law or statutory enactment at the time Remediation commences
6. in respect of costs for prevention of imminent threat of environmental damage where such costs are incurred without there being Pollution or Contamination caused by a sudden, identifiable, unintended and unexpected incident
7. for **damage** resulting from an alteration to subterranean stores of groundwater or to flow patterns
8. in respect of costs for the reinstatement or reintroduction of flora or fauna
9. for **damage** caused deliberately or intentionally by the **insured** or where they have knowingly deviated from environmental protection rulings or where the **insured** has knowingly omitted to inspect, maintain or perform necessary repairs to plant or machinery for which they are responsible
10. in respect of fines or penalties of any kind
11. for **damage** caused by the ownership or operation on behalf of the **insured** of any mining operations or storage, treatment or disposal of waste or waste products other than caused by composting, purification or pre-treatment of waste water
12. for **damage** which is covered by a more specific insurance policy
13. for **damage** caused by persons aware of the defectiveness or harmfulness of products they have placed on the market or works or other services they have performed
14. for **damage** caused by disease in animals belonging to or kept or sold by the **insured**.

2. Section 14 – Exclusion 2 b) is amended to read as:

exemplary or punitive damages awarded by any Court of Law outside the **territorial limits**.

5. **Officials Indemnity**

Section 3 – Financial Loss

For the purposes of this Section, **employee** is held to include **member**

PART F – Hirers' Liability

Limit of Indemnity: £2,000,000

Excess: £100 each and every claim for damage to the premises or contents caused other than by fire or explosion

Operative Endorsements

1. Section 3 – Exclusion 2 b) is amended to read as:

exemplary or punitive damages awarded by any Court of Law outside the **territorial limits**

PART G – Employers Liability

Limit of Indemnity: £10,000,000

Operative Endorsements:

PART H – Libel and Slander

Sum Insured

£250,000

Excess: 10% each and every claim or £1,000 whichever is the lower

PART I – Motor Vehicles

Insured Vehicle: All as described in
Persons Entitled to Drive: the Certificate of
Limitation as to Use: Motor Insurance

Cover: Section 23

A. Comprehensive

EXCESS : Section 23

Amount	Description
£ 150	Accidental Damage , Fire , Theft , Windscreen , Total Loss
£ Nil	Third party

Additional to any other Excess which applies

Age and Inexperienced Driver Excess: Section 11

(a)	Under 25 years	£150
(b)	Over 25 years inexperienced	£150

Additional to any other Excess which applies

Repair Limit: £Nil
Section 12

Damage to Property Limit:
£5,000,000 Applicable to any Commercial Vehicle, Minibus, Agricultural Vehicle and Special Type
£50,000,000 Applicable to any Private Motor Car

Personal Effects Limit: £150
Section 13

Medical Expenses Limit: £250
Section 14

Additional Cover : Section 25

U. Occasional Business Use
V. Loss of No Claim Discount/Excess

Not Operative
Not Operative

Operative Endorsements:

1. Motor Insurers Database

It is a condition precedent of this policy that you supply such details of the vehicles whose use is covered by the policy as are required by the relevant law applicable in Great Britain and Northern Ireland for entry on the Motor Insurers Database

2. The following clause is added to Part I Section 2:

Corporate Manslaughter and Corporate Homicide Act 2007

In respect of any event which may be the subject of indemnity under this section the **insurer** will pay legal costs and expenses incurred with the **insurer's** prior written consent in connection with the defence of any criminal proceedings (including any appeal against conviction arising from any such proceedings) brought in respect of a charge and or investigations connected with a charge of corporate manslaughter or corporate homicide under the Corporate Manslaughter and Corporate Homicide Act 2007 or any equivalent legislation in the Isle of Man or the Channel Islands committed or alleged to been committed during the period of insurance in the course of the **business**.

Provided always that:

- a) the **insurer's** liability under this clause will not exceed £5,000,000 in any one period of insurance
- b) this clause will only apply to proceedings brought in the **territorial limits**
- c) the **insurer** must consent in writing to the appointment of any solicitor or counsel who are to act for and on the **insured's** behalf
- d) the **insured** will give the **insurer** immediate notice of any summons or other process served upon the **insured** which may give rise to proceedings under this clause
- e) in relation to any appeal counsel has advised there are strong prospects of such an appeal succeeding
- f) the **insurer** will be under no liability:
 - i) where the **insured** has committed any deliberate or intentional criminal act giving rise to a corporate manslaughter or corporate homicide charge
 - ii) in respect of fines or penalties of any kind
 - iii) where indemnity for defence costs is available from any other source or is provided by any other insurance or where but for the existence of this clause indemnity would have been provided by such other source or insurance.

PART J – Motor Legal Expenses and Uninsured Loss Recovery

The Claims Handling Agent is DAS Legal Expenses Insurance Company Limited

Limit of Indemnity: £100,000 per insured incident

PART N – Fidelity Guarantee

Persons Guaranteed:
All members and employees

Sum Insured
£500,000

Excess: £100 each and every loss

PART O – Personal Accident

Cover is limited to £500,000 any one person and £2,000,000 any one incident.

Persons Insured:

Employees

Capital Sum	£50,000.00
Weekly Sum	£400.00
Cover	Sections 2 and 3 - Accident and Assault Cover

Volunteers

Capital Sum	£50,000.00
Weekly Sum	£400.00
Cover	Sections 2 and 3 - Accident and Assault Cover

Directors/Councillors

Capital Sum	£50,000.00
Weekly Sum	£400.00
Cover	Sections 2 and 3 - Accident and Assault Cover

Operative Endorsement:

Special Condition 4 of Section 5 is inoperative provided always that the **insurer** will not make any payment of any benefit or in respect of any expense or loss arising from any Person Insured who has attained the age of 90 years unless such expense or loss arises during the period of insurance during which the Person Insured attains the age of 90

PART P – Legal Expenses

The Claims Handling Agent is DAS Legal Expenses Insurance Company Limited.

Section:

3. Employment Disputes and Compensation Awards	
(A) Employment Disputes	Operative
(B) Compensation Awards	Operative
4. Legal Defence	Operative
5. Property Protection and Bodily Injury	
(A) Property Protection	Operative
(B) Bodily Injury	Operative
6. Tax Protection	Operative
7. Contract Disputes - £5,000 Limit	Operative
(b) Not operative	
8. Statutory Licence Protection	Operative
Limit of Indemnity:	£200,000

The following is also operative: EPL Extension
Section 2 (c) shall read:

(c) in civil claims other than claims under Section 3 it is always more likely than not that a Person Insured will recover damages (or obtain any other legal remedy which the **insurer** has agreed) or make a successful defence.

Provisos (i) (1), (i) (2) and (ii) to Section 3 (B) are deleted.

The following is also operative: Debt Recovery

Insured Incident

The **insurer** will negotiate for the **insured's** legal rights including enforcement of judgment to recover money and interest due from the sale or provision of goods or of services, provided always that:

- a) the amount of the debt exceeds £250 (incl VAT)
- b) the claim under this Part is made within 90 days of the money becoming due and payable
- c) the **insurer** has the right to select the method of enforcement, or to forego enforcing judgment if the **insurer** is not satisfied that there are, or will be, sufficient assets available to satisfy judgment.

Exceptions

We will not provide indemnity in respect of or arising from or relating to:

- a) any debt arising from an agreement entered into prior to the inception date of the indemnity

provided by this section if the debt is due within the first 90 days of the indemnity provided by this section

b) the recovery of money and interest due from another party where the other party intimates that a defence exists

c) any claim relating to:

i) any settlement payable under an insurance policy

ii) any lease, licence or tenancy of land or buildings

iii) any motor vehicle owned by, or hired or leased to you other than agreements relating to the sale of motor vehicles where you are engaged in the business of selling motor vehicles

d) any dispute which arises out of the purchase, hire, sale or provision of computer hardware, software, systems or services.

General Notes

1. Fair presentation of the risk

You must make a fair presentation of the risk to us at inception, renewal and variation of your policy. This means that we must be told about all facts and circumstances which may be material to the risks covered by the policy and that you must not make a misrepresentation to us about any material facts. As part of your duty of fair presentation, you must ensure that the information detailed within the schedule is correct and complete. A material fact is one which would influence the acceptance or assessment of the risk. If you have any doubt about facts considered material, it is in your interests to disclose them to us.

Failure to make a fair presentation of the risk could result in the policy either being avoided, written on different terms or a higher premium being charged, depending on the circumstances surrounding the failure to present the risk fairly.

This policy is compliant with the principles of the Insurance Act 2015 law reforms. It also incorporates an 'opt out' which has the aim to promote good customer outcomes. We have opted-out of the 'proportionate reduction of claim remedy' available to insurers under the Insurance Act 2015. This means that in cases of non-disclosure or misrepresentation which are neither deliberate nor reckless, if we would have charged an additional premium had we known the relevant facts, we will charge that premium and pay any claims in full rather than reducing claims payments in proportion to the amount of premium that would have been charged.

We believe that our 'additional premium approach' should, in most situations, be more favourable to our customers when compared to the proportionate reduction of claim remedy. Our additional premium approach does not affect our right to apply the other remedies available under the Act for non-disclosure or misrepresentation.

2. Cancellation

All insurance policies run for a fixed period of time. The Insured can terminate an insurance contract verbally or in writing at any time. No refund will legally be due for any unused period of cover outside of the 'cooling off period' for consumer customers or following initiation for organisations and businesses. The Insurer may cancel the policy by giving 30 days' notice in writing. In such an event the insured will be entitled to a return of premium in respect of the unexpired portion of the period of insurance.

3. Bonus and fee structure

Employees and businesses who work for ZIP UK are remunerated in various different ways for selling insurance contracts. Employees receive a basic salary and also receive a bonus based on a number of factors, including the achievement of sales and quality targets. Businesses which work for the insurer on an outsourced basis receive a fee and also additional payments based on a number of factors, including the achievement of sales and quality targets.

Claims Contact Information

If you need advice on a claim, it is important that you speak to the appropriate specialist. Claims specialists are available to discuss your cover and advise you on how to make a claim. Their contact details are:

Line of cover	Claims team	Claims contact details	
Buildings, Contents including All Risk Items	Property Claims	Tel:	0800 028 0336
Business Interruption		Email:	farnboroughpropertyclaims@uk.zurich.com
Money		Address:	Zurich Municipal Property Claims, PO Box 3303, Interface Business Park, Swindon, SN4 8WF
Works In Progress			
Public Liability	Liability Claims	Tel:	0800 917 7207
Employers Liability		Email:	fnlc@uk.zurich.com (New Claims) zmflc@uk.zurich.com (Subsequent correspondence)
Personal Assault under Money		Address:	Zurich House, 1 Gladiator Way, Farnborough, Hampshire, GU14 6GB (DX 140850, Farnborough 4)
Personal Accident			
Professional Negligence			
Hirers Liability			
Fidelity Guarantee			
Libel and Slander			
Plant Protection			
Engineering – Deterioration of Stock			
Business Travel			
Motor	Motor Claims	Tel:	0800 916 8872 (new claims) 0800 232 1913 (customer damage)
		Email:	zmmotorclaimsoffice@uk.zurich.com
Legal Expenses	DAS Legal Claims	Tel:	0117 976 2030 (Switchboard)

General claims procedure

This is a description of the general claims procedure you will need to follow:

1. Contact the relevant claims office, to notify the claim
2. If necessary, a claim form will be sent out to you for completion, or you will be asked to send details in writing
3. In the event of uncertainty, please call the relevant office for guidance.
4. Out of hours/Emergency Property losses - please contact 0800 028 0336
5. You can track open claims online at: <https://www.zurich.co.uk/municipal/existing-customers>



DISS TOWN COUNCIL

Internal Audit Plan

Principles

1. **Section 3 of the Accounts and Audit (England) Regulations 2015 imposes a duty on local councils to 'ensure that they have a sound system of internal control which: facilitates the effective exercise of its functions and the achievement of its aims and objectives; ensures the financial and operational management of the authority is effective; and, includes effective arrangement for the management of risk'.**
2. A smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to 'undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.'
3. Internal audit is a key component of the system of internal control. The purpose of internal audit is to review and report to the council whether its systems of financial and other internal controls over its activities and operating procedures are effective. **The internal audit function must be sufficiently independent from the management of financial controls and procedures of the council which are the subject of review. The person or persons carrying out internal audit must be competent to carry out the role in a way that meets the business needs of the council.**
4. Internal audit is the periodic independent review of a council's internal controls resulting in an assurance report to members designed to improve effectiveness and efficiency of the activities and operating procedures under the council's control. Managing the council's internal controls should be a day-to-day function of the council's staff and management, and not left for internal audit.

Practice

5. It is good practice for internal audit to be undertaken regularly throughout the financial year to test the continuing existence and adequacy of internal controls.
6. It is important for councils to consider whether internal audit is proportionate to the needs, the size and the circumstances of the council.
7. Each council should set out its control objectives, usually in the form of standing orders and financial regulations. The more complex the council is or becomes, in terms of its organisation and range of services, number of employees, etc. the wider ranging the scope of internal audit should be.
8. It is a matter for the council to determine the necessary scope and extent of its internal audit. **When securing an internal audit service, the council must make sure that it is fit for the purpose for which it is required at that particular council.**
9. Local councils should take into account their size and complexity when determining the way in which they will ensure that adequate internal audit arrangements are in place to meet legal requirements. **There are two key principles, which all local councils must follow in setting up their internal audit function, regardless of how procured: independence and competence.**
10. Independence means that whoever carries out the internal audit role does not have any involvement in the financial decision making, management or control of the council, or with the council's financial controls and procedures. **Those charged with carrying out internal audit must not be asked to provide or to**

offer consultancy or advice on the council's financial decisions, controls or processes. For them to do so would prejudice their ability to give an objective and independent view on whether these meet the needs of the council.

11. Essential competencies to be sought from any internal audit service include:

- 11.1 understanding basic bookkeeping and accounting processes;
- 11.2 understanding the role of internal audit in reviewing systems rather than undertaking detailed checks that are more appropriately the responsibility of management;
- 11.3 awareness of relevant risk management issues;
- 11.4 understanding accounting requirements within the legal framework and powers of local councils.

Scope

12. The scope of internal audit spans the whole range of the Council's activities and includes the review of those controls designed to ensure:

- 12.1 The Council's policies are put into practice
- 12.2 The Council's values are met
- 12.3 Laws and regulations are complied with
- 12.4 Processes are adhered to
- 12.5 Financial information is accurate and reliable
- 12.6 Human financial and other resources are managed efficiently and effectively

13. If necessary, work will be varied to include areas where significant weaknesses are identified. No contingency for unplanned work of this nature has been included in the plan and each issue will be dealt with as it arises. Examples could include:

- 13.1 Investigations
- 13.2 Requests from the Council's Executive Committee
- 13.3 Additional work required on planned activities

Roles and responsibilities

Diss Town Council

To uphold its responsibilities in the internal audit process, Diss Town Council will put in place and annually review the effectiveness of its systems of internal control including the appointment of the internal auditor and confirm that they are proportionate to the size and complexity of the Council's activities.

14. The Town Council on the recommendation of the Executive Committee will

- 14.1 appoint an Internal Auditor prior to the start of each financial year who satisfies the principle of independence and competence. The Appointee will receive a letter of appointment which sets out the terms of engagement. The appointment and rate of remuneration will be minuted.
- 14.2 set out its control objectives in the form of Standing Orders and Financial Regulations and annually review them.
- 14.3 provide the Internal Auditor with Terms of Reference which will ensure that
 - 14.3.1 The Internal Auditor has access to the evidence that will enable him to complete page 5 of the Annual Return
 - 14.3.2 The Council will have an independent opinion of its system of internal control that will underpin its Annual Governance Statement (Section 2 of the Annual Return)

- 14.4 conduct a review of the effectiveness of its System of Internal Audit in January of each financial year and will determine
 - 14.4.1 Whether the Internal Auditor met the Council's expected standards e.g. the scope of the Internal Auditor's work (does it for example enable the Auditor to complete page 5 of the Annual Return and give the Council the assurance that it needs to complete Section 2 of the Annual Return, his competency and independence)
 - 14.4.2 Consider how valuable and useful the Internal Audit has been since it was last reviewed and how to incorporate new guidance and changes into the Council's own activities
- 14.5 shall consider the findings of the review and incorporate them in its Statement of Internal Control.
15. The Town Council will provide the Internal Auditor with access to all the documents required and officers and councillors in order to undertake an effective audit on each occasion.

Internal Auditor

The Internal Auditor is required to carry out the periodic independent review of the Council's internal controls resulting in an assurance report to members designed to improve effectiveness and efficiency of the activities and operating procedures under the Council's control.

16. The Internal Auditor will conduct a minimum of two audit exercises in the financial year, the first at some point in the mid-year and the second as soon as possible after year end.
17. Should the Internal Auditor be unable to complete any of the boxes in page 5 of the Annual Return an explanation will be provided.
18. Internal Audit has unrestricted access to all activities undertaken by the organisation in order to review, appraise and report on:-
 - 18.1 the adequacy and effectiveness of the systems of financial and Officer control and their operation in practice;
 - 18.2 the extent of compliance with, relevance of, and financial effect of, established policies, plans and procedures;
 - 18.3 the extent to which the assets and interests are accounted for and safeguarded from losses of all kinds arising from waste, extravagance, inefficient administration, poor value for money, fraud and other causes;
 - 18.4 the suitability, reliability and integrity of financial and other management information and the means used to identify, measure, classify and report such information;
 - 18.5 the integrity of computer systems, including systems under development, to ensure that controls over computer processing and associated clerical procedures offer adequate protection against error, fraud and loss of all kinds;
 - 18.6 the Council's financial and other management procedures within its powers, for special projects and unusual expenditure;
 - 18.7 review of the Council's risk management procedures and corporate governance;
 - 18.8 the follow up actions required to be taken to remedy weaknesses identified by Internal Audit review;
 - 18.9 review of the risks facing the Council and areas identified for improvement
 - 18.10 efficiencies identified

- 18.11 the effectiveness of the Council's Corporate Governance
- 18.12 areas of potential non-compliance across all areas of Council's operation identified for further investigation.

19. The Internal Auditor will present reports to the Town Council including one copy each of the report to the Town Clerk and Town Mayor after each internal audit and will summarise:

- 19.1 Work carried out
- 19.2 Significant findings
- 19.3 Agreed actions
- 19.4 Recommendations

Terms of Engagement

20. The work of internal audit will be subject to an engagement letter on first appointment by the council, setting out the terms of the appointment. Engagement terms will include:

- 20.1 a statement of roles and responsibilities;
- 20.2 audit planning
- 20.3 terms of reference
- 20.4 reporting requirements;
- 20.5 assurances around independence and competence;
- 20.6 access to information, members and officers
- 20.7 period of engagement;
- 20.8 remuneration; and
- 20.9 any other matters required for the management of the engagement by the council.

Terms of Reference

Internal Auditor's Terms of Reference – Mid Year

Main Areas of Focus	Specific Point of Audit Review
General Systems	<p>Financial Management</p> <p>Risk Management</p> <p>Adherence to Legislation</p> <p>Standing Orders and Council's Procedures and Internal Controls</p> <p>Do activities match the Council Policies and Values</p> <p>Identify Fraud and Corruption Risks</p> <p>Review the Effective and Efficient Management of the Council Resources</p>
Payment Controls	<p>21. Do Councillors see a complete list of payees before they authorise payment of accounts each month?</p> <p>22. Does the amount of money that they authorise agree with the amount of money recorded in the minutes?</p> <p>23. Are payments in the cash book supported by invoices, authorised and minuted?</p> <p>24. Are cheques signed in accordance with financial regulations?</p> <p>25. Has the Council acted lawfully in its decision making and not exceeded its powers?</p>
Payroll Controls	<ul style="list-style-type: none"> • Do all employees have contracts of employment with clear terms and conditions? • Do salaries paid agree with those approved by the Council • Are other payments to employees reasonable and approved by the Council? • Have PAYE/NIC been properly operated by the Council's and employee them?

Bank Reconciliation	<ul style="list-style-type: none"> • Is there a bank reconciliation for each account? • Is there a bank reconciliation carried out regularly and in a timely fashion? • Has the bank reconciliation been signed off by a Councillor? • Are there any unexplained balancing entries in any reconciliation? • Is the value of investments held/summarised on the reconciliation?
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Internal Auditor's Terms of Reference – Year End

Internal Control	Testing Required
Proper bookkeeping	<ul style="list-style-type: none"> • Is the cashbook maintained and up-to-date? • Is the cashbook arithmetic correct? • Is the cashbook regularly balanced?
A. Standing Orders & Financial Regulations adopted and applied B. Payment Controls	<ul style="list-style-type: none"> • Has the Council formally adopted its Standing Orders & Financial Regulations? • Has a responsible officer been appointed with specific duties? • Have items on services above the de minimus amount been competitively purchased? • Are payments in the cashbook supported by invoices authorised and minuted? • Have VAT on payments been identified, recorded and appropriately reclaimed? • Is Section 137 expenditure separately recorded and within statutory limits?
Risk Management Arrangements	<ul style="list-style-type: none"> • Does a review of the minutes identify any unusual financial activity? • Do minutes record the Council carrying out an annual risk assessment? • Is insurance cover appropriate and adequate? • Are internal financial controls documented and regularly reviewed? • Has the Council assessed the significant risks to achieving its objectives relative to its management of its finances and has procedures in place to deal with this?
Budgetary Controls	<ul style="list-style-type: none"> • Has the Council prepared an annual budget in support of its precept? • Is actual expenditure against the budget regularly reported to the Council? • Are there any significant unexplained variances from budget? • Is the budget matched to year end outturn to enable consistent comparison of financial performance? • Are year-end variances explained?
Income Controls	<ul style="list-style-type: none"> • Is income properly recorded and properly banked? • Does the precept recorded agree to the Council Tax authorities' notification? • Are security controls over cash and other receipts adequate and effective? • Is there a system for regular income collection? • Are unpaid invoices chased?
Petty Cash Procedures	<ul style="list-style-type: none"> • Is there an established petty cash system in place? • Is all petty cash spent and recorded with VAT invoices/receipts? • Is petty cash expenditure reported to each Council meeting? • Is petty cash reimbursed regularly? • Is cash held checked by an independent person to ensure it is in agreement with an up to date record?
Payroll Controls	<ul style="list-style-type: none"> • Do all employees have contracts of employment with clear terms and conditions? • Do salaries paid agree with those approved by the Council? • Are other payments to employees reasonable and agreed by the Council? • Have PAYE and NIC been properly operated by the Council as an employer? • Are employee records maintained in respect of changes to contracts?
Asset Controls	<ul style="list-style-type: none"> • Does the Council maintain a register of all material assets owned or in its care? • Are the assets and investments register up-to-date? • Do asset insurance valuations agree with those in the asset register?
Bank Reconciliation	<ul style="list-style-type: none"> • Is there a bank reconciliation for each account? • Are bank reconciliations carried out regularly and in a timely fashion? • Are there any unexplained balancing entries in any reconciliation? • Is the value of investments held summarised on the reconciliation? • Has a year-end reconciliation been carried?

Year End Procedures	<ul style="list-style-type: none"> • Are year-end accounts prepared on an income and expenditure basis? • Do accounts agree with the cash book? • Is there an audit trail for underlying financial records to the accounts? • Have debtors and creditors been properly recorded? • Have the Council met its responsibilities as trustees?
Improvements	<ul style="list-style-type: none"> • Has the Council acted on the recommendations and comments of the internal and external auditors?

INTERNAL AUDIT SERVICE FOR DISS TOWN COUNCIL

AUDIT PROGRAMME – 2020/21

I certify that I have carried out the tests detailed below in accordance with the suggested approach contained in the March 2019 edition of “Governance and Accountability in Local Councils in England and Wales – A Practitioners Guide”

Signed.....Date.....

1 Internal Control	2 Tests	3 Tick if Yes	4 Comments/Recommendations
Previous Internal / External Audit Report	Do the minutes record that Council has considered the Internal Audit / External Report for the previous year and the matters arising addressed?		
Proper bookkeeping	Is the cashbook maintained and up to date?		
	Is the cashbook arithmetically correct?		
	Is the cashbook regularly balanced?		
Standing Orders and Financial Regulations	Has a Responsible Financial Officer been appointed?		
	Are Standing Orders and Financial Regulations reviewed annually and are they appropriate for the Council?		
	Have items or services above a de minimis amount been competitively purchased?		
Payment Controls	Do Councillors see a complete list of payments made each month?		
	Are payments in the cash book supported by invoices, authorised and minuted?		
	Are cheques signed in accordance with financial regulations?		
	Has the Council acted lawfully in its decision making and not exceeded its powers?		
	Have VAT on payments been identified, recorded and appropriately reclaimed?		
	Is Section 137 expenditure separately recorded and within statutory limits?		
	Is the General Power of Competence (if relevant) appropriately used and recorded in the minutes?		
	Does a scan of the minutes identify any unusual activity?		
Risk Management Arrangements	Do the minutes record the Council carrying out an annual risk assessment?		
	Is insurance cover appropriate adequate and regularly reviewed?		
	Are internal financial controls documented and regularly reviewed?		
	Has the Council assessed the significant risks to achieving its objectives relative to the management of its finances and has procedures in place to deal with it?		

Budgetary Controls	Has the Council prepared an annual budget in support of its precept?		
	Is actual expenditure against the budget regularly reported to Council?		
	Are there any significant unexplained variances from budget?		
	Is the budget matched to year end outturn to enable consistent comparison of financial performance?		
	Are year-end variances from budget explained?		
Income Controls	Is income properly recorded and promptly banked?		
	Does the precept recorded agree to the District Council's notification?		
	Are security controls over cash adequate and effective?		
Petty Cash Procedures	Is all petty cash spent recorded and supported by VAT invoices/receipts?		
	Is there an established petty cash system in place?		
	Is petty cash expenditure reported to each Council meeting?		
	Is petty cash reimbursement carried out regularly?		
	Is all petty cash spent recorded with VAT invoices/receipts?		
	Is cash held checked by an independent person to ensure it is in agreement with an up to date record?		
Payroll Controls	Do all employees have contracts of employment with clear terms and conditions?		
	Do salaries paid agree with those approved by Council?		
	Are other payments to employees reasonable and approved by Council?		
	Has PAYE/NIC been properly operated by the Council as an employer?		
Asset Controls	Does the Council keep an Asset Register of all material assets owned?		
	Is the Register up to date?		
	Do asset insurance valuations agree with those in the Register?		
Bank Reconciliation	Is there a bank reconciliation for each bank account?		
	Is the bank reconciliation carried out regularly on the receipt of statements?		
	Are there any unexplained balancing entries in any reconciliation?		
	Has the bank reconciliation been reported to the committee on quarterly basis?		
	Has a year-end reconciliation been carried out?		
	Is the value of investments held summarised on the reconciliation?		
Year-End Procedures	Are year-end accounts prepared on the correct accounting basis?		
	Do accounts agree with the cashbook?		
	Is there an audit trail from underlying financial records to the accounts?		
	Where appropriate, have debtors and creditors been properly recorded?		
	Have the Council met its responsibilities as trustees?		
Improvements	Has the Council acted on the recommendations and comments of the internal and external auditors?		

Other Recommendations Arising out of Internal Audit Programme:

DISS TOWN COUNCIL – GOVERNANCE AND MANAGEMENT RISK REGISTER

No.	Risk	Impact	Likelihood	Severity	Rating	Control Action	Review Frequency	Responsible Person(s)
1	Lack of forward planning and budgetary controls	➤ Lack of direction and prioritisation	L	H	AMBER	3 year strategy plan* 3-year financial plan [¶] Clear and annually reviewed Financial Regulations	Annually by October	Town Clerk, Responsible Finance Officer; Council (RFO)
2	Poor reporting to Council	➤ Poor quality decision making ➤ Council becomes ill informed	L	H	AMBER	Timely and accurate financial reporting Clear instructions to staff Regular project reports	Quarterly When required	Town Clerk, Deputy Town Clerk and RFO
3	Loss of key staff	➤ Failure in budgetary controls ➤ Correspondence backlog ➤ Loss of working hours ➤ Diversion of key staff from priority work	M	H	RED	Succession Planning for Clerk & RFO Clear office procedures Clear budgetary procedures Good recruitment procedures and utilise recruitment agency where necessary Open communication with both Town Council and staff Internal Auditor/Finance Assistant to cover end of year return if RFO unavailable	Annually	Council Leader; Town Clerk and RFO
4	Poor document control	➤ Information not passed on in a timely manner ➤ Deadlines missed ➤ Lack of achievement	L	M	GREEN	Clear Standing Orders Clear Job Descriptions Monitoring of staff progress Sound filing systems Use of fireproof cabinet where required Document Retention Policy	Annually	Town Clerk, DepTC, RFO
5	Non-Compliance with law, in particular: *Health and Safety *Equalities *Data Protection *Human Rights *Disability Discrimination *Employment Law	➤ Fines and Penalties from regulation bodies ➤ Employee action for negligence or grievance ➤ Loss of reputation	L	H	AMBER	Clear Policies and procedures Regular review of law Updated employment contracts Training programme for staff including induction procedure Use of ACAS and other bodies to keep up to date Use of Council appointed Human Resources advisor	Bi-annual Annually	Town Clerk and Line Managers

KEY - Likelihood/Severity L = Low, M = Medium, H = High[¶]Yet to be done [§]Progressing

* To be reviewed

DISS TOWN COUNCIL – GOVERNANCE AND MANAGEMENT RISK REGISTER

No.	Risk	Impact	Likelihood	Severity	Rating	Control Action	Review Frequency	Responsible Person(s)
6	Ensuring all business activities are within legal power	<ul style="list-style-type: none"> ➤ Illegal expenditure ➤ Poor public image 	L	H	AMBER	Recording the precise power under which unusual expenditure is being approved Officer training to keep up to date with legislation	As required	Town Clerk, DepTC and RFO
7	Council lacks relevant skills and commitment	<ul style="list-style-type: none"> ➤ Higher cost to professional advice ➤ Council fails to achieve its purpose ➤ Decision making by-passes Council ➤ Poor value for money 	L	H	AMBER	Clear co-option procedure Mandatory training for Councillors Close review of attendance Encourage good relationships between Officers and Councillors	Annually Every meeting	Town Clerk; Council
8	Council becomes dominated by one or two individuals, or cliques form	<ul style="list-style-type: none"> ➤ Conflicts of interest ➤ Pursuit of personal agendas ➤ Decisions made outside Council 	L	M	GREEN	Clear Standing Orders regarding conduct of meetings and Conflict of Interests Training for Councillors	Annually	Council Leader
9	Sudden loss of councillors	<ul style="list-style-type: none"> ➤ Unable to make decisions if inquorate ➤ Delay to decision making process 	M	M	AMBER	Ensure meetings are quorate Standing Orders would apply if not quorate and no business to be transacted Council by-election / co-option process would commence District Council informed if Council unable to transact business until by-election held		

KEY - Likelihood/Severity L = Low, M = Medium, H = High

¶ Yet to be done § Progressing

* To be reviewed

DISS TOWN COUNCIL – GOVERNANCE AND MANAGEMENT RISK REGISTER

* To be reviewed

DISS TOWN COUNCIL – GOVERNANCE AND MANAGEMENT RISK REGISTER

No.	Risk	➤ Impact	Likelihood	Severity	Rating	Control Action	Review Frequency	Responsible Person(s)
14	Fraud, Misconduct or Gross Underperformance	<ul style="list-style-type: none"> ➤ Reduction in available funds ➤ Loss of reputation 	L	H	AMBER	Clear financial procedures and regulations Staff / Member policies Bi-annual internal audits Adequate insurance cover Full appraisal system in place to ensure continuous development and improvement	Annually	Town Clerk and RFO
15	Significant change in funding; sudden large expenditure required; excessive under-budgeting	<ul style="list-style-type: none"> ➤ Services not provided ➤ Lack of confidence in Council ➤ Inability to carry out functions ➤ Insufficient funds for contingencies or projects 	L	H	AMBER	Robust budgeting process Regular in-year budget progress reports 3-year financial plan [§] Council has established adequate reserves Insurance in place to cover major risk Resort to other funding sources or Public Works Loan Board Correct deficit via budget planning over subsequent years Extend forward budget planning over a number of years	Annually Quarterly Annually	Council / Town Clerk and RFO
16	Inappropriate VAT treatment	<ul style="list-style-type: none"> ➤ Penalties from HMRC ➤ Excessive exempt VAT expenditure 	L	H	AMBER	Rigorous checks of proposed VAT treatment for all expenditure Measures to minimise BE expenditure where appropriate or seek alternatives when necessary (such as option to tax)	Bi-weekly As required	Town Clerk and RFO
17	Non-compliance with restrictions on borrowing / inability of Council to repay a loan	<ul style="list-style-type: none"> ➤ Penalty payments ➤ Negative PR 	L	M	GREEN	Include loan repayments in annual budget Clear Financial Regulations Careful review of current procedures for borrowing	Annually As required	Town Clerk and RFO

KEY - Likelihood/Severity L = Low, M = Medium, H = High[¶]Yet to be done [§]Progressing

* To be reviewed

DISS TOWN COUNCIL – GOVERNANCE AND MANAGEMENT RISK REGISTER

No.	Risk	Impact	Likelihood	Severity	Rating	Control Action	Review Frequency	Responsible Person(s)
18	Failure to use grants received for intended purposes	<ul style="list-style-type: none"> ➤ Lack of funds for project for which grant was intended ➤ Investigation into the use of funds ➤ Repayment of funds 	L	L	GREEN	Ensure funds properly ring fenced Clear financial procedures Clear record in minutes	As required	Town Clerk and RFO
19	Failure for local organisations to use grants given for intended purposes under specific powers or s137	<ul style="list-style-type: none"> ➤ Lack of funds for project for which grant was intended ➤ Misuse of grant monies 	M	L	GREEN	Follow up on projects with project reporting form Maintain a separate record for s.137 expenditure	Annually	Town Clerk and RFO
20	Not keeping the proper statutory financial records	<ul style="list-style-type: none"> ➤ Inadequate financial control 	L	H	AMBER	Regular scrutiny of financial records and proper arrangements for the approval of expenditure	Annually	Town Clerk and RFO
21	Failure to plan for staff absence	<ul style="list-style-type: none"> ➤ Inability to pay staff and contractors 	L	M	GREEN	Maintain adequate staff to cover staff absences Monitor leave requests Succession Planning – usually member of Finance staff available. If not, payments scheduled accordingly Train Finance Assistant to manage accounts and payroll as a back-up	As required	Town Clerk and RFO
22	Failure to register Town Council owned land	<ul style="list-style-type: none"> ➤ Land ownership disputes 	L	H	AMBER	Ensure all Town Council owned land is registered with HM Land Registry ^s	As required	Town Clerk and RFO

KEY - Likelihood/Severity L = Low, M = Medium, H = High[¶] Yet to be done ^s Progressing

* To be reviewed

DISS TOWN COUNCIL – GOVERNANCE AND MANAGEMENT RISK REGISTER

No.	Risk	Impact	Likelihood	Severity	Rating	Control Action	Review Frequency	Responsible Person(s)
23	Failure to carry out Cemetery Record Checks	<ul style="list-style-type: none"> ➤ Inaccurate allocation of exclusive rights / burial plots ➤ Loss of potential income ➤ Unnecessary distress to bereaved families 	L	M	GREEN	Checks of Cemetery Record by Finance Assistant	Quarterly	Town Clerk/ DepTC
24	Adequate limits of compensation on investment	<ul style="list-style-type: none"> ➤ Significant financial loss of reserves ➤ Weak financial position 	L	H	AMBER	Regular review of current investments. Investment Strategy for future	Annually	Town Clerk/ RFO/Executive Committee
25	Misuse of credit card	<ul style="list-style-type: none"> ➤ Financial loss 	L	M	GREEN	Appropriate controls on spending Robust payment authorisation process	Annually/ Monitored monthly	Town Clerk/ RFO/Executive Committee
26	Risks associated with changing bank / Debtor delays	<ul style="list-style-type: none"> ➤ Money paid into the wrong account ➤ Unable to maintain cash flow 	L	M	GREEN	To keep current account open to cover the overlap. Inform Debtors immediately	After 6 months	Town Clerk/RFO
27	Disaster impacting on town	<ul style="list-style-type: none"> ➤ Loss of life ➤ Casualties ➤ Fear amongst community ➤ Loss of / damage to Council assets or town facilities 	L	H	AMBER	Resilience / Emergency Response Plan [§] Accept instructions from Category 1 responders i.e. Emergency Services, NHS Bodies & higher tier authorities Council to take part in any learning reviews after any disaster	Annually	Council / Town Clerk

KEY - Likelihood/Severity L = Low, M = Medium, H = High[¶]Yet to be done [§]Progressing

* To be reviewed

DISS TOWN COUNCIL – GOVERNANCE AND MANAGEMENT RISK REGISTER

No.	Risk	Impact	Likelihood	Severity	Rating	Control Action	Review Frequency	Responsible Person(s)
28	Council Offices unserviceable (e.g. fire / flood)	<ul style="list-style-type: none"> ➤ Services temporarily suspended ➤ Cost of repair / replacement of equipment ➤ Loss of IT facilities 	L	H	AMBER	Business Continuity Plan [¶] No life-critical services provided Emergency management team called together to agreed priorities Enact Homeworking Policy Short-term measured recovery in the alternative location – DYCC Medium / long-term plan to return to Council Offices Backup service provided by existing IT supplier	Annually	Council / Town Clerk
29	Media misreporting	<ul style="list-style-type: none"> ➤ Incorrect messages being consumed by public ➤ Complaints ➤ Negative PR 	M	M	AMBER	Press releases / news items issued where relevant Develop good relations with media Follow Communications Policy Council Leader / Clerk to brief journalists as per Comms policy	As required 4-yearly	Town Clerk / Council Leader / Town Mayor
30	Contractors not supplying agreed services	<ul style="list-style-type: none"> ➤ Incomplete project ➤ Unsatisfactory outcomes ➤ Additional cost / time to complete project ➤ Relationship with contractor 	L	H	AMBER	All tasks are controlled by Purchase Order against specification Review higher cost contracts to ensure they are controlled by defined contract or service level agreement*	As required	Town Clerk / RFO
31	Confidential data being disclosed	<ul style="list-style-type: none"> ➤ ICO investigation / fine ➤ Negative PR ➤ Complaints 	L	H	AMBER	Confidential data held in accordance with GDPR Security measures in place and used e.g. safes, shredding, firewall Staff / Member GDPR policy Nominated Data Protection Officer in place	Annually	Town Clerk / Council

KEY - Likelihood/Severity L = Low, M = Medium, H = High[¶]Yet to be done [§]Progressing

* To be reviewed

DISS TOWN COUNCIL



INVESTMENT STRATEGY

For review at the Full Council Meeting on 18th March 2020

DISS TOWN COUNCIL

ANNUAL INVESTMENT STRATEGY

1. OVERVIEW

1.1 This document gives guidance on borrowing and investments by Diss Town Council in accordance with 'the Local Government Act 2003'. It highlights that the Council is committed to Treasury Management to ensure that:

- * Capital expenditure plans are affordable
- * All external borrowing and other long-term liabilities are within prudent and sustainable levels
- * Treasury Management decisions are taken in accordance with good professional practice

1.2 The CIPFA Treasure Management Code of Practice defines Treasury Management as:

'The management of the Council's cashflows, its banking, money market and capital market transactions; the effective control of the risks associated with those activities; and the pursuit of optimum performance consistent with those risks'.

2. INVESTMENT STRATEGY

2.1. Introduction

- 2.1.1 The Council acknowledges the importance of prudently investing the temporarily surplus funds held on behalf of the community.
- 2.1.2 This Strategy complies with the revised requirements set out in the Department for Communities and Local Government's *Guidance on Local Government Investments* and Chartered Institute of Public Finance and Accountancy's *Treasure Management in Public Services: Code of Practice and Cross Sectoral Guidance Notes* and takes account of the Section 15(1)(a) of the Local Government Act 2003.

2.2. Investment Objectives

- 2.2.1 In accordance with Section 15(1) of the 2003 Act, the Council will *have regard to (2) such guidance as the Secretary of State may issue, and (b) to such other guidance as the Secretary of State may by regulations specify.*
- 2.2.2 The Council's investment priorities are the security of reserves and liquidity of its investments. The Council will aim to achieve the optimum return on its investments commensurate with proper levels of security and liquidity. All investments will be made in sterling.
- 2.2.3 The Department for Communities and Local Government maintains that borrowing of monies purely to invest, or to lend and make a return, is unlawful and this Council will not engage in such activity.
- 2.2.4 Where external investment managers are used, they will be contractually required to comply with the Strategy.

2.3. Specified Investments

- 2.3.1 Specified investments are those offering high security and high liquidity made in sterling and with a maturing of no more than a year. Such short-term investments made with the UK

Government or a local authority or town or parish council will automatically be Specified Investments.

2.3.2 For the prudent management of its treasury balances, maintaining sufficient levels of security and liquidity, Diss Town Council will use:

2.3.2.1 Deposits with banks, building societies, local authorities or other public authorities

2.3.2.2 The debt management agency of HM Government

2.3.3 Options for investing in various high street banks and/or the CCLA to be investigated and reviewed annually.

2.4. Non-Specified Investments

- a) These investments have greater potential risk – examples include investment in the money market, stocks and shares.
- b) Given the unpredictability and uncertainties surrounding such investments, Diss Town Council will not use this type of investment.

2.5. Liquidity of Investments

- a) The Responsible Finance Officer will determine the maximum periods for which funds may prudently be committed so as not to compromise liquidity.
- b) Investments will be regarded as commencing on the date the commitment to invest is entered into, rather than the date on which the funds are paid over to the counterparty.

2.6. Long Term Investments

- a) Long term investments are defined in the Guidance as greater than 36 months.
- b) The Town Council will consider the merits or otherwise of long-term investments in future years.

2.7. End of Year Investment Report

At the end of the financial year, the Responsible Finance Officer will report on investment activity to the Executive Committee and/or Full Council.

Today: 04 Mar 2020



MRS ALEXANDRA JAMIESON

Transactions

Rate Reward

20-26-34 03508641

Available balance	£826,390.72
Last night's balance	£826,390.72
Overdraft limit	n/a
Emergency Borrowing	n/a

Showing 18 transactions between 01/03/2019 and 03/02/2020 from 24/01/2020 to 28/02/2020

Date	Description	Money in	Money out	Balance
03/02/2020	Credit INTEREST PAID GROSS S JANUARY PART 2	£54.31		£826,180.22
03/02/2020	Credit INTEREST PAID GROSS FOR PERIOD 2JAN/ 2FEB	£217.23		£826,125.91
02/01/2020	Credit INTEREST PAID GROSS FOR PERIOD 2DEC/ 1JAN	£280.49		£825,908.68
27/11/2019	Funds Transfer 202634 10271985 THIRD DRAW DOWN FT		-£250,000.00	£825,628.19
15/10/2019	Funds Transfer 202634 10271985 SECOND DRAW DOWN FT		-£100,000.00	£1,075,628.19
01/10/2019	Credit INTEREST PAID GROSS FOR PERIOD 2SEP/30SEP	£289.30		£1,175,628.19
30/09/2019	Funds Transfer 202634 00361127 PRECEPT 2ND INSTAL FT	£24,492.50		£1,175,338.89

30/09/2019	Funds Transfer 202634 00361127 PRECEPT 2ND INSTAL FT	£250,000.00	£1,150,846.39
02/09/2019	Credit INTEREST PAID GROSS FOR PERIOD 1AUG/ 1SEP	£258.29	£900,846.39
22/08/2019	Funds Transfer 202634 00361135 W+PC TO SAVINGS FT	£250,000.00	£900,588.10
01/08/2019	Credit INTEREST PAID GROSS FOR PERIOD 1JUL/31JUL	£220.95	£650,588.10
01/07/2019	Credit INTEREST PAID GROSS FOR PERIOD 3JUN/30JUN	£199.50	£650,367.15
03/06/2019	Credit INTEREST PAID GROSS FOR PERIOD 1MAY/ 2JUN	£235.04	£650,167.65
26/04/2019	Funds Transfer 202634 00361127 RECEIPT FROM SNC FT	£170,627.35	£649,932.61
26/04/2019	Funds Transfer 202634 00361127 RECEIPT FROM SNC FT	£170,627.35	£479,305.26
04/04/2019	Funds Transfer 202634 10271985 BAL OF 150000 FT	-£97,478.08	£308,677.91
01/04/2019	Credit INTEREST PAID GROSS FOR PERIOD 1MAR/31MAR	£137.93	£406,155.99
01/03/2019	Credit INTEREST PAID GROSS FOR PERIOD 1FEB/28FEB	£124.55	£406,018.06

Need to view older transactions?

If you have registered for online statements, then follow the link to view them
If you don't have online statements, then statements may still be visible in Barclays Cloud It
If you can't find the relevant statement/transactions online, you can order a copy statement

**DISS TOWN COUNCIL**

Council Offices, 11-12 Market Hill,
Diss, Norfolk, IP22 4JZ.

Telephone & Fax: (01379) 643848

Email: towncouncil@diss.gov.uk

Website: www.disscouncil.com

Report Number: 36/1920

Report to:	Full Council
Date of Meeting:	18/03/2020
Authorship:	RFO
Subject:	Internal Auditor Appointment

Introduction

1. Assertion 6 section 1.34 of the JPAG guide to proper practices (March 2019) in relation to the internal audit, state that "The authority needs to undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes taking into account internal auditing guidance for smaller authorities."
2. The conclusion from the last auditor review report was that councils are required by law to appoint an independent, competent internal auditor and to periodically review the appointment a minimum of every five years (LAAA 2014 Part 3 Sect 7). The Council must determine the scope of the appointment and ensure it has adequate and effective internal controls.
3. Auditing Solutions Ltd was appointed on a one year contract in September 2014, part way through the financial year, following issues with the previous internal auditor. The council has worked with several auditors in the past 5 years and following the retirement of our last auditor a new auditor has been proposed by Auditing Solutions.
4. The reports received from Auditing Solutions Ltd as part of their internal audit work have been thorough and comprehensive, reassuring the Council that it has adequate and effective systems of internal control and sound financial management in place. Research has shown that other Clerks have recommended Auditing Solutions.
5. Quotations have been received from three providers for biannual internal audits following receipt of the Council's most recent internal audit report.

Review

6. Auditing solutions quote is shown to provide sufficient controls and measures to effectively undertake the internal audit, as an existing supplier no additional time would be required to determine the scope of the appointment. The annual cost for this service is within budget. (Appendix A).
7. MHA Larking Gowen quote is shown to provide a more robust and thorough service based on an assessment of risks. The service would be provided by two specialist internal auditors and there is an option to receive a detailed narrative traffic light report at year end. The annual cost for this service is 73% over budget. (Appendix B).
8. Roger Canwell was recommended by Norfolk Parish Training and Support, the cost for this service would be £240 per year which is comfortably under budget. As a new supplier additional time and consideration would be required to determine the scope of the appointment and ensure it has adequate and effective internal controls. (Appendix C).

Additional Information

9. The internal review checklist has been reviewed and updated to reflect past years internal auditor recommendations, (Appendix D).

Recommendation

To re-appoint Auditing Solutions Ltd to undertake Diss Town Council's internal audit until 2023.



Mrs A Jamieson
RFO
Diss Town Council
Council Offices
11 Market Hill
Diss
Norfolk IP22 4JZ

16th February 2020

Dear Alex

Provision of Internal Audit Service

I understand that you require a further quote for the continued provision of the IA Service to Diss TC: I did provide Sarah with a quote at the start of December last, and reaffirm the detail as below.

Further to my colleague's (John) recent visit and discussion on the number of days required to undertake the IA review, I am writing to confirm that, provided that no unforeseen issues arise, two days cover will be programmed for this and next year's review. The current daily fee of £445 plus VAT will be held for 2020-21 giving a maximum annual fee of £890 plus VAT, subject to the above caveat that no significant issues arise requiring additional time: should such a situation arise, we would seek your and Council's approval before any further work is undertaken.

My colleague (Nigel Archer) is scheduled to undertake the 2019-20 final review and he will be getting in touch with yourself and / or Sarah to arrange a mutually convenient date for that visit, which will need to be timed to follow closedown of the year's accounts.

I also attach a new Letter of Engagement and would appreciate your signing and returning a copy to me in due course.

Please do not hesitate to contact me if you require any further clarification or wish to discuss our approach to the final review process for the year.

Yours sincerely

Stuart J Pollard
Director

Diss Town Council

Proposal for internal audit services

We hope this proposal demonstrates our passion and ability to deliver a robust, flexible and supportive internal audit to support the Council in its continued development

February 2020

Now, for tomorrow

What's inside

- Foreword
- MHA Larking Gowen:
 - our firm and experience
- Internal audit:
 - methodology
 - our IA testing for local councils
 - contract delivery and timescales
- Our team
- Fees
- Appendices
 - MHA

Foreword

Thank you for inviting us to tender for the internal audit of Diss Town Council.

We would be delighted to work with Diss Town Council, and I would take personal responsibility for ensuring we deliver everything we promise in this document.

As I hope we demonstrate in the following pages, MHA Larking Gowen has the capability and resource to deal with your internal audit requirements. We would strive to support the Town Council in whatever way we can.

I believe we would provide a robust and thorough service, based on an assessment of risks and at a sensible fee. The service would be delivered by our specialist internal audit team.

We set out on the following pages how we expect the internal audit service to work, based on our experience delivering internal audit to clients that include parish and town councils.

I look forward to hearing your thoughts, once you have had time to consider the proposal.

Yours sincerely

Giles Kerkham

Engagement Lead



Giles Kerkham

Director - Not for Profit & Education

E: giles.kerkham@larking-gowen.co.uk

T: 0330 024 0888



Introducing MHA Larking Gowen

MHA Larking Gowen – our firm and our experience

MHA Larking Gowen - A firm of substance with national reach

We are a major regional independent partnership and one of the UK's top 50 accountancy firms. We have eight offices in Suffolk, Norfolk and North Essex, and around 350 people. In addition to internal audit services we offer a full range of external audit, taxation and advisory services. We have a national reach through our membership of MHA, an association of independent firms covering over 50 offices across the UK, with around 180 partners, 2,200 staff and £130 million turnover. Through this membership we access national not for profit (NfP) sector resources, to the benefit of our NfP clients.

Wider experience through our national association MHA

Our collaboration with colleagues across our national association, MHA, includes training and sharing of resource for our internal auditors and regular discussion of issues within the NfP sector. MHA's internal audits cover local councils, academy trusts, FE Colleges and other large charities, and this wider experience feeds into the MHA Larking Gowen internal audit processes.

Internal and external auditors with outstanding credentials and experience

Internal audit is delivered from our NfP team, which acts for over 300 entities, including internal audits to local parish and town councils and multi academy trusts.

We see the NfP sector as an important part of our business and one which is very closely aligned with our firm's core values of building and keeping strong links to our local communities.

Our Norwich-based internal audit team currently provides internal audit services to Wymondham Town Council and Hellesdon Parish Council - we see Diss Town Council as an ideal fit for MHA Larking Gowen's portfolio of valued clients.



Internal Audit

Our Internal Audit methodology

Summary

Our internal auditors can provide a range of resources to give assurance over the effectiveness of your risk management, governance and internal control framework.

Testing focus

Our tests would be directed around the internal control objectives set out in the Annual Internal Audit Report section of the Annual Governance and Accountability Return for Local Councils and Smaller Authorities.

We would robustly assess the Town Council's current level of compliance with these objectives, and where compliance could be improved, suggest how this could be achieved.

Following a review of the minutes of the Town Council's meetings we would discuss with the Town Clerk whether our work should cover any additional internal control risks that are beyond the scope of the objectives listed in the Annual Internal Audit Report.

Adaptive, risk based tests

We would provide an internal audit that challenges accepted practice and makes practical, informed recommendations for improvements based on our experience of the sector.

We would also consider the progress made in addressing previous recommendations.

Our Internal Audit testing for local councils

Sample testing

To assess the Town Council's internal controls, we would sample test the following across the financial year:

- Is non-precept income fully and correctly recorded, promptly banked, and reported to the Council?
- Are outgoing payments supported by invoices and appropriately reported to and authorised by the Council?
- Is VAT appropriately accounted for on income and expenditure, and are the appropriate returns being made to HMRC?
- Are bank reconciliations done promptly after the end of each month and reported to the Council?
- Is petty cash expenditure properly approved and supported by receipts?
- Are the staff salaries being paid each month consistent with approvals by the Council, and are PAYE and NI requirements being properly applied?

Reviews

We would also obtain and review:

- Minutes of the full Town Council's meetings and the Executive Committee's meetings
- The Town Council's risk register and risk assessment processes
- Its financial regulations and standing orders (and compliance with them)
- How the Town Council set its precept for the year
- The monitoring that occurs in relation to the budget and reserves

At our post year-end visit we would additionally review:

- The completeness and accuracy of the fixed asset register and, if applicable, the investments register
- Year end debtors and creditors
- Whether our testing across the year vouches that appropriate accounting records have been kept for the year
- Whether an adequate audit trail supports the year end accounting statements.

Contract delivery and timescales

Timing of our visits

Our interim visit to Diss Town Council's offices would be expected to take place each December, allowing us to perform transactional testing for the 8-month period from April to November. This onsite visit would last for one day, with two members of our internal audit staff attending.

Our post year-end visit would be expected to take place in May, allowing us to perform transactional testing for the last 4 months of the year (ie from December to March) and also review the year end fixed asset register and year end accounting procedures. This onsite visit would also last for one day, with two members of our internal audit staff attending.

Planning

The Annual Governance and Accountability Return's Annual Internal Audit Report provides a framework for our testing. We will refine our planned tests after our minutes reviews and discussions with the Town Clerk and any other relevant staff.

Staff continuity

We aim for continuity of staff during our visits, with Marc Cawthorne, our CIPFA-qualified Senior Internal Auditor either visiting or overseeing all onsite visits, and our Director Giles Kerkham overseeing all our Internal Audit Service work for Diss Town Council.

Completion and reporting

We recognise the importance of promptly completing, signing off and returning to you the Annual Internal Audit Report contained within the Annual Governance and Accountability Return each year. As part of our post year-end visit we would agree with you a clear timetable for us to complete and return to you the Annual Internal Audit Report.

Regarding our own bespoke findings reports to Diss Town Council:

- Following our interim visit, we would send you a summary letter by 15 January confirming our overall opinion and listing any areas identified for improvement.
- Following our year-end visit, we would give you the option of either:
 - writing a brief letter to you stating our overall opinion, and listing any areas identified for improvement; or,
 - for an additional fee, we would write a more extensive 'traffic-lights' narrative report recording all the areas tested, our findings and prioritised recommendations for each.
- In either case we would report to you by the time of the Executive Committee's June meeting.

VAT

As part of our introductory processes, if appointed, MHA Larking Gowen's team of in-house VAT specialists would be happy to give a free initial consultation on any VAT matters of concern to the Town Council.



Resourcing

Resourcing – our proposed team



Giles Kerkham
Director – Not for Profit & Education
Giles.Kerkham@larking-gowen.co.uk

Giles will be responsible for our service delivery, leading the internal audit needs assessment process and development of the internal audit plan. Giles would be available to discuss any other issues throughout the year.

Giles has specialised in audit and reporting for not-for-profit sector clients for all of his professional career. He delivers academy and charity governance training and leads on formation of new charities and social enterprises.

Giles is the firm's representative for Suffolk ProHelp. He is a member of the ICAEW Voluntary Sector Specialist Interest Group, Audit Faculty and Financial Reporting Faculty and holds the ICAEW Diploma in Charity Accounting.

Giles is a director of Gecko Theatre Limited (Ipswich-based international touring company), governor and audit committee chair of East Coast College and, until recently, a director and audit committee chair of Norfolk Educational Services, the internal services company of the Transforming Education in Norfolk multi academy trust group.



Marc Cawthorne
Senior internal auditor
Marc.Cawthorne@larking-gowen.co.uk

Marc will be responsible for overseeing the delivery of the internal audit services provided to Diss Town Council.

Marc trained and qualified with the Audit Commission and has considerable expertise in local government internal audit, external audit, and public accountability. Since joining MHA Larking Gowen in 2013 Marc has specialised in internal audit and co-ordinates our internal audit services, including providing advice on risk and controls. Marc is CIPFA qualified.

Marc and Giles would also be supported by:

- A team of experienced internal auditors
- In-house specialists in VAT, payroll taxes, HR and data analytics.



Fees

A fair and transparent fee

Our estimate for time and fees is set out below:

Fee proposal for 2020/21 (all figures are subject to addition of VAT)	Total Days	£ Fee, excl VAT
December - interim visit by two internal auditors	1.0 x 2	£1,495
Planning & completion in MHA LG office	0.75	
May - post year end visit by two internal auditors	1.0 x 2	£1,495
Planning & completion in MHA LG office	0.75	
<i>OPTIONAL – Detailed narrative ‘traffic-lights’ report after post year end visit</i>	1.0	£ 700
Total – letter at year end	5.5	£2,990 excl VAT
Total – long narrative ‘traffic-light’ report at year end	6.5	£3,690 excl VAT

Our fee quote is based on budgets and reflects a combination of staff at the 2019/20 rates shown on the following page, uplifted for 2020/21.

Three year quotation

If the structure or scope of work varies significantly we would expect to discuss and agree the impact on our fees at the earliest opportunity.

Assuming there is no such significant variation, we confirm that our quotation is fixed for three years, subject to an annual revision for inflation in our costs, which will be no more than the Retail Price Index increase.

What’s included

- All expenses and disbursements (but VAT is excluded)
- A robust, high quality internal audit

A fair and transparent fee

Ad hoc services

Fees for non-core services are generally charged on an hourly basis and therefore will be dependent on specific instructions and the complexity of particular assignments. We are, however, happy to agree fixed fees with you in advance of any project to ensure that no unexpected or unbudgeted fees arise.

Rates are ordinarily subject to an annual inflationary uplift effective from 1 April.

We want our charging process to be as transparent as possible. Wherever possible, we will agree fees for a piece of work upfront with you. Our standard charging rates in 2019/20 are:

Schedule of rates

Role	Rate per hour	Day rate
Director	£210	£1,575
Senior manager / manager	£130 - £175	£975 - £1,312
Qualified staff	£65 - £95	£487 - £712
Unqualified	£35 - £65	£262 - £487
VAT and tax specialists	£135 - £210	£1,012 - £1,575



Appendices

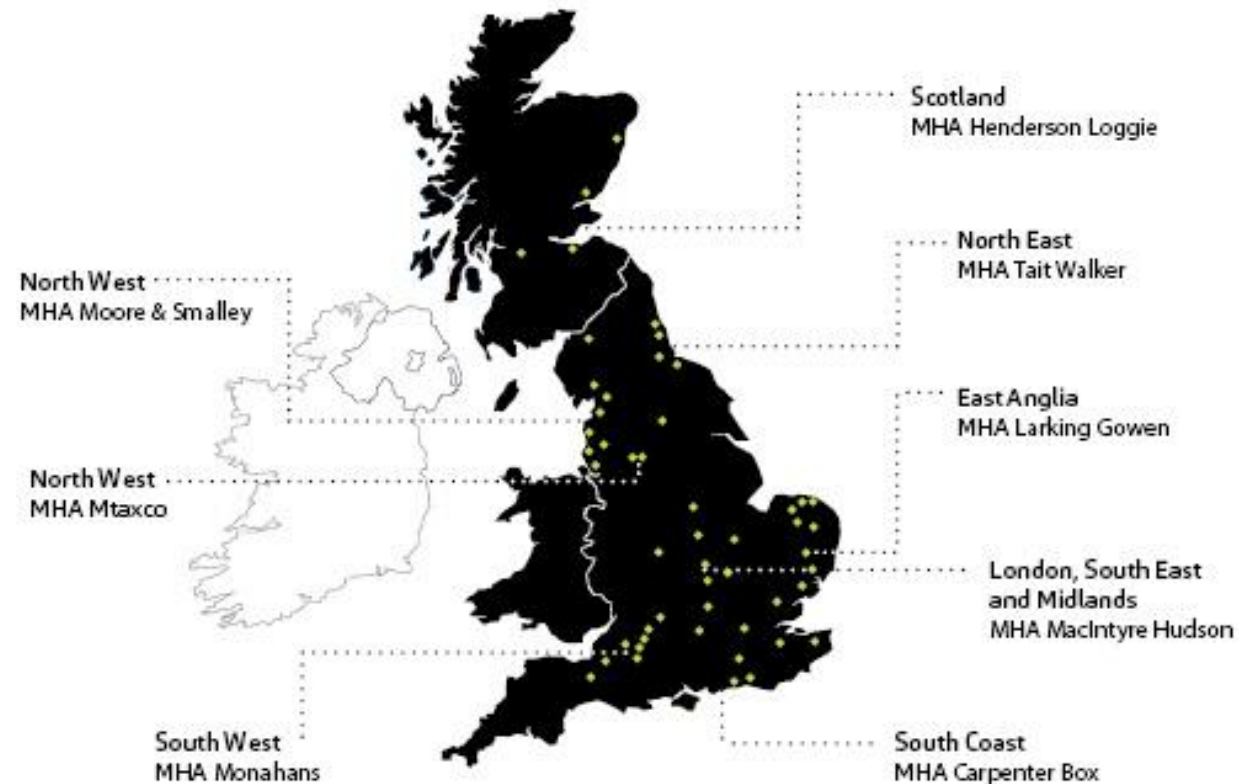


MHA Larking Gowen is a member of MHA, a UK-wide association of independent accountants and business advisers.

MHA has over 50 offices nationwide, all sharing common values and goals. Each firm is characterised by its strong reputation in its region for providing accountancy and business advice.

By joining together as part of MHA, member firms can offer clients an increased number of specialist accountancy services and expert business advice as well as benefiting from the in-depth sector knowledge and technical support available across the association.

- 8 member firms
- Over 50 offices nationwide
- c.179 partners and c.2,200 staff
- £152 million turnover
- UK member of Baker Tilly International



1ST EMAIL RESPONSE

I should point out that I am a retired Certified Accountant and after leaving full-time work I spent a few years working part-time for the Norfolk Rural Community Council (now known I believe as Community Action Norfolk.) This brought me into contact with many Parish Councils and Village Halls around Norfolk and, once they found out that I was a Qualified Accountant, seized upon the chance to ask me to audit their accounts. This I did as much as a favour as to make any money out of the enterprise. For instance for a some of the very small parishes with precepts under £10,000 my charge is around £25-£30 which includes travelling to the village.

I do have some larger Councils (eg North Walsham and Cromer), which i would imagine are somewhat similar in size to Diss, and the charge to these is usually in the range of £100 - £125. I base my charge around £15 per hour, which may sound a little ridiculous these days, but I suppose I feel I am doing my bit for the Community! Incidentally all the Councils and Village halls are audited only once a year while I understand you will require a twice-yearly audit.

I'll be in touch again in a few days.

2nd EMAIL RESPONSE

Having read through the report from Auditing Solutions I that note the work they carried out is very much on the lines of the work I do for Cromer and North Walsham. I would expect my charge for each audit to be in the region of £120, thus £240 for the year.

Thank you for asking for my quote. I look forward to hearing from you in due course.

DISS TOWN COUNCIL

Internal Audit Review Checklist – Part 1 – Meeting Standards

Expected Standard	Evidence of Achievement	Yes or No	Areas for development / comment
1. Scope of internal audit	Terms of reference for internal audit were reapproved by council on 17 th April 2019 Internal audit work takes into account both the council's risk assessment and wider internal control arrangements Internal audit work covers the council's anti-fraud and corruption arrangements.	Yes Yes Yes	
2. Independence	Internal audit has direct access to those charged with governance as per the financial regulations. Reports are made in own name to management. Internal audit does not have any other role with the council.	Yes Yes	
3. Competence	There is no evidence of a failure to carry out internal audit work ethically, with integrity and objectivity.	Yes	
4. Relationships	All responsible officers are consulted on the internal audit plan. Respective responsibilities for officers and internal audit are defined in relation to internal control, risk management and fraud and corruption matters in letters of engagement and job description. The responsibilities of the council members are understood; training is provided as necessary.	Yes Yes Yes	
5. Audit Planning and Reporting	The annual internal audit plan properly takes account of all the risks facing the council and has been approved by the council 17 th April 2019. Internal audit has reported on interim April – Sept 2019	Yes Yes	Oct Audit reminded that formal re-adoption by full council and a thorough review is required for the risk assessment

DISS TOWN COUNCIL

Internal Audit Review Checklist – Part 2 –Characteristics of Effectiveness

Characteristics of 'effectiveness'	Evidence of Achievement	Yes or No	Areas for Development / comment
Internal audit work is planned	Planned internal audit work is based on risk assessment and designed to meet the council's needs.	Yes	A new three year plan detailed in hours required from internal auditor
Understanding the whole organization its needs and objectives	The annual audit plan demonstrates how audit work will provide assurance for the council's annual governance Statement.	Yes	
Be seen as a catalyst for change	Internal audit supports the council's work in delivering improved services to the community.	Yes	
Add value and assist the organization in achieving its objectives	The council makes positive responses to internal audit's recommendations and follows up with action where this is called for.	Yes	
Be forward thinking	In formulation the annual audit plan, national agenda changes are considered. Internal audit maintains awareness of new developments in the services, risk management and corporate governance.	Yes	
Be challenging	Internal audit focuses on the risks facing the council. Internal audit encourages managers/members to develop their own responses to risks, rather than relying solely on audit recommendations. Internal audit identifies irregular practice or potential non-compliance for further investigation.	Yes Yes Yes	
Ensure the right resources are available.	Adequate resource is made available for internal audit to complete its work. Internal audit understands the council and the legal and corporate framework in which it operates.	Yes Yes	



Diss Town Council representatives on local organisations 2020/21

1. The Town Council maintains links with local community organisations 'working for the benefit of the community of Diss' through the appointment of **serving** councillors ~~and other representatives~~ to these bodies.
2. The following table provides a list of organisations with whom the Council has historically had links, provided grant support to or who have requested Town Council representation. **The representatives for green highlighted organisations were approved in October. The representatives for yellow highlighted organisations are to be considered at the March meeting.**
3. Representatives to each either already exist, have been proposed and there are some gaps it is hoped can be filled if deemed appropriate.
4. When attending meetings on behalf of the Council, representatives need to ensure that they are fairly representing the Council, themselves and the organisation to which they have been appointed. At all times, appointed representatives should seek to avoid bringing the Council into disrepute and ~~if a councillor~~, must abide by the Council's adopted Code of Conduct.
5. In addition, representatives must ensure that they act in accordance with the governing document for that organisation.
6. When attending meetings representing the Council and voting **(where voting rights have been granted)**, the representative must only vote as directed by a resolution of Council. If the Council has not provided direction on how to vote, then the representative must abstain from voting.
7. **Appointed representatives are expected to report to all members and the Clerk a minimum of twice per year on the activities of the affiliated organisation. Reports should be disseminated via email in September and March. Where decisions of Council are required, the relevant Chair and Clerk will determine whether the item should be included as an agenda item.**

Councillor representatives for local organisations

Organisation	No. of Reps	Term	Review	Representative(s)	Substitute(s)	Notes
Diss Community Team CIC	2	N/A	Every Mayoral term	Town Clerk Council Leader	Town Mayor	
Heritage Triangle Trust	1		As above	Facilities Committee Chair	Facilities Committee Vice-Chair	
Diss & District Citizens' Advice Bureau	1	1 year	June	Town Mayor	Council Leader	
Diss Museum	1	1 year	June	Facilities Committee Chair	Facilities Committee Vice-Chair	Former Town/District councillor Palmer has stood down as the DTC rep
Diss Parochial Charity	2	2 years	Term ends – 31 st July 2022	Facilities & Executive Chair	Facilities & Executive Vice-Chairs	Former councillors, A Hughes & J Maskell complete term on 31 st July. Suggest that only serving members are reps going forwards.
Diss Town Guide Committee	2	Every other year	Term starts June 2021 / ends - June 2022	Councillor Collins & Facilities Committee Chair	Facilities Committee Vice-Chair	
Diss Business Forum	1			Executive Chair	Executive Vice-Chair	<p>In the past we have had a town council representative attending our committee meetings, I am not sure how useful this was/would be.</p> <p>Most of our events are available for members and non members, usually with a small increase in the charge for non members so you are more than welcome to attend our events. We are in discussions with the mayor to have her as a speaker at an event.</p> <p>Alternatively membership is only £30 per year so may be something you feel is worthwhile.</p>
Diss Medical Centre	1			Infrastructure Committee Chair	Infrastructure Committee Vice-	

					Chair	
Diss High School	1			Infrastructure Committee Chair	Infrastructure Committee Vice-Chair	
Primary Schools	1			Infrastructure Committee Chair	Infrastructure Committee Vice-Chair	
Diss Carnival Sub-Committee	2	1 year		Town Mayor	Council Leader	
Diss Christmas Lights Switch-On Sub-Committee	1	1 year		Town Mayor	Council Leader	
Diss Surveyors Allotment Charity	14	Duration office	May of an election year	All Town Councillors	N/A	

DISS TOWN COUNCIL

Council Offices, 11-12 Market Hill,
Diss, Norfolk, IP22 4JZ.

Telephone & Fax: (01379) 643848

Email: towncouncil@diss.gov.uk

Website: www.diss.gov.uk

Report Number:

37/ 1920

Report to:	Full Council
Date of Meeting:	18 th March 2020
Authorship:	Town Clerk
Subject:	Coronavirus

Introduction

1. The Coronavirus outbreak has been raised from a low to moderate risk to the UK.
2. An information sheet taken from 'Coronavirus: an action plan – A guide to what you can expect across the UK' published 3 March 2020 by UK government Department of Health & Social Care was provided at the Annual Town Meeting last week regarding the role the public can play in supporting this response (Appendix A).
3. South Norfolk District Council has provided an update on what they are planning (Appendix B).
4. In addition to promoting the advice in Appendix B, we are planning to carry out the following measures, which are recommended to employers even if COVID-19 has not arrived in our community.

Planned Measures

5. Displaying posters promoting good hand-washing next to all sinks and good respiratory hygiene in all public buildings i.e. Council Offices, DYCC, Sports Ground Pavilion, Corn Hall.
6. Provision of antibacterial gel to the maintenance team for on-site working. Office staff to use hot water and soap. Acquire a supply of antibacterial wipes.
7. Request the cleaning staff to regularly clean door handles, toilet handles and light switches on all sites.
8. Purchase of tissues and closed bins for hygienic disposal of tissues.
9. Add a link on the Council's website to <https://www.gov.uk/government/topical-events/coronavirus-covid-19-uk-government-response>
10. Communicate and promote the message that staff/members need to stay at home even if they have just mild symptoms of COVID-19.
11. Ensuring Clerks have access to staff passwords via IT Support Team should it be required in the absence of a staff member. N.B. most documents are stored on Sharepoint and are accessible by all.

Sickness absence & pay

12. An employee who is prevented from attending work because of contact with an infectious disease shall be entitled to receive normal pay. The period of absence on this account shall not be reckoned against the employee's entitlement under this scheme.
13. If an employee is not sick but is in quarantine or self-isolation, there is no legal right to sick pay in these circumstances. However, it would be good practice and a means of preventing employees coming into work and potentially spreading the virus to the rest of the workforce.

14. If employees do not want to come to work, they can request time off as holiday or unpaid leave but there is no obligation on Councils to agree to this. If an employee refuses to attend work, a Council is entitled to take disciplinary action.
15. If a Council requires its workers to stay at home, it is obliged to pay them their full pay.
16. If staff take time off because the schools have closed, and they need to look after dependent children, the time off would be taken as unpaid Time off for Dependents.

Meetings

17. Members are also advised to consider how decisions would be made if meetings are inquorate.
18. In the unlikely event that decisions are unable to be made in the Council Chamber, the recommendation is that a combination of three members of either Committee Chairs and/or Town Mayor together with the Clerk and/or Deputy use email / phone to determine the resolution.
19. Day to day operations should be able to continue, either in the office assuming at least two members of staff are fit, or from home according to Officer delegations (Appendix C).
20. Delegated decisions could then be approved at the next possible meeting in order that a record is maintained from an audit point of view.

Working from Home

21. Temporary homeworking is accounted for in clause 2.1b of the Council's Homeworking Policy, which states 'To provide a solution to a temporary problem which renders an employee unable to travel to work.'
22. Most Office staff can work from home on laptops if required. Two members of staff have pcs only.
23. The maintenance team members could potentially be office based to allow the office to function albeit limited.
24. The Council's IT Support Team has provided a 'Working from Home Guide' (Appendix D), which provides a checklist to ensure staff can work as normally as possible from home.

Conclusion

25. It is recommended that all preventative measures are put in place with immediate effect in order to mitigate the risk of people entering public buildings with the virus.

Recommendation(s)

1. To approve the temporary proposed delegated decision process to Chairs and /or Town Mayor and Town Clerk and/or Deputy should meetings have to be suspended.
2. To consider whether two staff additional laptops should be purchased to facilitate homeworking
3. To ensure infectious diseases are covered in the Resilience Plan,

Information about Coronavirus – taken from ‘Coronavirus: an action plan – A guide to what you can expect across the UK’ published 3 March 2020 by UK government Department of Health & Social Care

The role the public can play in supporting this response

4.34 Everyone can help support the UK’s response by:

- following public health authorities’ advice, for example on hand washing
- reducing the impact and spread of misinformation by relying on information from trusted sources, such as that on www.nhs.uk/, www.nhsinform.scot, www.publichealth.hscni.net, <https://gov.wales/coronavirus-covid-19> and www.gov.uk/
- checking and following the latest FCO travel advice when travelling and planning to travel
- ensuring you and your family’s vaccinations are up to date as this will help reduce the pressure on the NHS/HSCNI through reducing vaccine-preventable diseases
- checking on elderly or vulnerable family, friends and neighbours
- using NHS 111 (or NHS 24 in Scotland or NHS Direct Wales) (including online, where possible), pharmacies and GPs responsibly, and go to the hospital only when you really need to. This is further explained on the NHS website - www.nhs.uk/using-the-nhs/nhs-services/urgent-and-emergencycare/when-to-go-to-ae/ and <http://www.choosewellwales.org.uk/home>
- being understanding of the pressures the health and social care systems may be under, and receptive to changes that may be needed to the provision of care to you and your family.
- accepting that the advice for managing COVID-19 for most people will be self-isolation at home and simple over the counter medicines
- checking for new advice as the situation changes.

Find out more - <https://www.gov.uk/government/publications/coronavirus-action-plan>

CORONAVIRUS (COVID-19) Briefing for Parish Councils

Coronavirus (COVID-19) is a rapidly evolving global situation which has the potential to affect everyday life in communities across the UK.

With this in mind, we wanted to let you know what we're doing, what you can do and where to get the latest information.

Parish Councils are a key communication link between our communities and the Council and during an emergency this link is even more valuable.

What we're doing

Norfolk Resilience Forum (NRF) emergency planning

Broadland District Council and South Norfolk Councils' Emergency Planners are working with multi-agency partners (including The Emergency Services, Public Health England, Norfolk County Council and all Norfolk District Councils) via the Norfolk Resilience Forum to plan and prepare for the possible impacts of Coronavirus.

Business continuity across council services

Business Continuity Plans ensure that key services can carry on when an emergency happens. These plans are regularly reviewed but all council BC plans and arrangements are being checked to make sure are ready for the possible impacts of Coronavirus.

During emergencies everyone has a role to play. What you can do

Individuals can play their part by making sure they follow government guidance on hand washing and self isolating if they have the virus.

Parish Councils can support communities by monitoring the local situation and working with partner agencies to report any problems.

Areas with community resilience plans in place should consider activating them if the current situation escalates. These plans detail the skills and resources within a community and are a great way of utilising local resources to offer help to friends and neighbours in a co-ordinated way.

This might include, for example, taking shopping to a person who is self-isolating and lives alone.

If you are interested in creating a community resilience plan please contact the Emergency Planning Team at BDC and SNC who will be happy to send you a plan template.

For the latest information and guidance about Coronavirus please refer to the County Council's website, www.norfolk.gov.uk

A councillor's guide to civil emergencies

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Foreword

I am pleased to introduce this updated version of the Local Government Association (LGA) councillor's guide to civil emergencies. Although the original version of this document was only published in 2016, there was a clear need to update it given the importance of all of us understanding and learning from colleagues up and down the country who in 2017 faced the challenge of dealing with the most devastating emergencies we can imagine.

The attacks in Westminster, Manchester, London Bridge and Islington were a terrible illustration of the ongoing terrorism risk we must remain vigilant to, while the fire at Grenfell Tower highlighted the importance of councils visibly responding to and leading their communities following a disaster. The Novichok incidents in south Wiltshire in 2018 also highlight that, to say the least, some risks can be extremely difficult to predict.

What all of these incidents showed is how much our experience of emergencies has changed in recent years, even since the terrorist attacks of 2005. The widespread use of camera phones and social media, and advent of rolling news, not only enable the public and press to pretty much live stream emergencies and the response to them; they also facilitate the sharing of information – and sometimes misinformation – exceptionally quickly. In these circumstances, there is a clear need for councils to be fleet of foot in their responses. The risks of not doing so are significant; yet all of us know that this has become more difficult given the way that resources are more stretched following years of austerity.

The heightened visibility of emergencies also makes it important for councillors to fulfil their civic and community leadership roles equally visibly. The saying that trust arrives on foot but leaves on horseback resonates strongly in relation to our handling of emergencies.

The purpose of this document is to provide an overview of the role and responsibilities of councils, cabinet members, and ward councillors, in terms of ensuring preparedness and resilience, responding to, and recovering from emergencies. These roles are different, but complementary; all of them are critically important. Based on the experience of and feedback from colleagues who have dealt with emergencies most recently, we intentionally focus throughout on the themes of leadership and communication, and highlight some of the potential pitfalls to be mindful of.

I hope that you find the guide useful, and most importantly that you will use it as a prompt to think about and scrutinise your authority's, and your personal preparedness for responding to an emergency. Only by developing our understanding, and regularly reviewing our plans, can we ensure that we are as prepared as we can be for any of the emergencies we may need to deal with.

Councillor Simon Blackburn

Chair, LGA Safer and Stronger Communities Board

Core terms and components of the civil contingencies framework

Core terms and components of the civil contingencies framework

The legal framework for responding to emergencies sets out clear roles and responsibilities, and emergency planning work relies heavily on established doctrine and procedures which broadly apply across different types of emergency. Councillors should ensure they have a basic understanding of these so that they understand the council's role in an emergency, as well as their own personal role as councillors. The key terms and concepts are summarised below.

Civil Contingencies Act 2004	The Civil Contingencies Act (the Act) sets out the legislative framework for responding to civil emergencies.
Civil emergency	An event or situation which threatens serious damage to human welfare or the environment of a place in the UK, or war or terrorism which threatens serious damage to the security of the UK.
Rising tide emergency	An emergency for which there is some level of advance warning, for example a flood which could be predicted based on weather forecasts and river levels.
No notice emergency	An emergency which is instantaneous and for which there is no notice. Recent examples include the Shoreham Bypass air crash and Manchester Arena attack.
Category one responder (to a civil emergency)	Organisations which are likely to be at the core of the response to most emergencies and are therefore subject to the full range of civil protection duties in the Act. Councils, the emergency services, health services, and Environment Agency are category one responders.
Category two responder (to a civil emergency)	These are cooperating responders, who are less likely to be involved in the heart of multi-agency planning work, but will be heavily involved in preparing for incidents affecting their sectors. The Act requires them to cooperate and share information with other category one and two responders.
Local resilience forums	Local resilience forums (LRFs) covering police force areas are multi-agency partnerships made up of representatives of the local category one and two responders, plus the military. They are responsible for identifying and planning for local civil resilience risks.
Preparedness/resilience	The concept of ensuring organisations and areas are prepared for emergencies, and focused on developing the resilience and capability to respond to and withstand them.
Response	The multi-agency processes and procedures that are put in place to respond to an emergency. The generic national framework for managing emergency response and recovery identifies three tiers of management and the relationship between them, as set out below.

Recovery	Recovery is the process of rebuilding, restoring and rehabilitating a community following an emergency, and is typically led by the local authority.
Strategic/Strategic Coordination Group (SCG) – ‘gold command’	<p>The strategic management response considers the emergency in its wider context and determines long term impacts and risks; defines and communicates the overarching strategy and objectives for the response; establishes the framework, policy and parameters for lower level tiers, and monitors the context, risks, impacts and progress towards defined objectives.</p> <p>A multi-agency SCG, typically chaired by the chief officer of the police or fire service and usually attended by the local authority chief executive or strategic director, will be established for significant or extended emergencies. An SCG does not have the collective authority to issue commands or executive orders to individual responder agencies, but ensures coordination as each organisation exercises control of their own operations in the normal way.</p> <p>For emergencies with significant recovery implications, it would be normal to establish a recovery coordinating group (RCG), usually chaired by the council chief executive or strategic director, to take on the role of the SCG once the response phase of the emergency is over.</p>
Tactical/Tactical Coordination Group (TCG) – ‘silver’	<p>The tactical coordination group (TCG) will be formed from senior operational officers from relevant agencies. A council will usually be represented at the assistant director/ head of service level.</p> <p>The group's role is to jointly conduct the overall multi-agency management of the incident: determining priorities for allocating available resources and seeking additional resources if required; planning and coordinating tasks; assessing risks and using this to inform tasking of operational commanders; and ensuring the health and safety of the public/personnel.</p>
Operational – ‘bronze’	This is the level at which the management of the immediate hands-on work is undertaken at the site(s) of the emergency. While individual agencies retain command authority over their own resources and personnel deployed at the scene, each agency must liaise and coordinate with the other agencies involved, ensuring a coherent and integrated effort. It is the role of the operational commanders to implement the tactical commander's plan within their functional area of responsibility.
Cabinet Office Briefing Room – COBR	COBR is the name given to central government meetings convened in response to civil emergencies. The composition and chair of COBR will vary according to the nature and severity of an emergency, but a ministerial-level COBR may be chaired by the Prime Minister or senior minister. Officer-level meetings may also take place.
Mutual aid	Arrangements put in place between different organisations and areas to provide support in the event that one of them is required to respond to an emergency and requires additional resources.

Case studies

Manchester Arena attack **Manchester City Council**

On Monday 22 May 2017, a suicide bomber detonated an improvised device in the crowded foyer area immediately outside the Manchester Arena, where around 14,000 people had been attending an Ariana Grande pop concert. Twenty two people, including several children, were killed; over one hundred sustained physical injuries and many more suffered psychological and emotional trauma.

Manchester City Council responded to the incident as a category one responder, working in partnership with a vast range of other organisations, including those which form the Greater Manchester Resilience Forum. The council activated plans to establish a family assistance/reception centre at the Etihad Stadium and arranged hotel accommodation for families and professionals involved in the response. The council also worked with the local police force to coordinate contributions from businesses offering help and support.

The council's civic and community leadership in the immediate and longer term aftermath was a notable feature of the response, and was specifically praised in Lord Kerslake's review of the preparedness for and response to the attack. Among other things, the council arranged a vigil less than twenty four hours after the attack, ensured council staff were able to offer support to people at the St Ann's Square tribute site, arranged support for communities impacted by subsequent police raids in various parts of the city, oversaw a charity set up to support the

victims, and put in place measures to tackle the spike in hate crime that followed the attack.

Shoreham Bypass air crash **Adur District Council**

On 22 August 2015, a vintage jet aircraft crashed onto vehicles on the A27 during a display at the Shoreham Airshow, killing 11 people and injuring 16 others.

The aircraft broke into four parts on impact, destroying several cars. Fuel escaping from the fuel tanks ignited in a large fireball and plume of smoke immediately following the impact. Following the crash, the A27 was closed in both directions, stranding those attending the airshow. People were initially able to leave the site only on foot, as the main access from the car parks to the A27 was closed.

Initially the role of Adur and Worthing Councils was to support the emergency services and West Sussex County Council as the tier one and two responders whilst keeping council services running as normal. Council officers also established a stand-alone website for a virtual book of condolence and together with West Sussex County Council opened a charitable fund to support victims of the accident, to be administered by the Sussex Community Foundation, a registered charity.

Storm Eva flooding Calderdale Metropolitan Borough Council

On Boxing Day 2015 Storm Eva reached Calderdale, causing flooding across 20 miles of the Calder Valley. Some 2,000 homes and 1,000 businesses flooded and large areas were without power for several days. The severity of the damage in Calderdale meant that the council led the discussion with the Department for Transport, on behalf of the whole region, on the cost of the repairs required to restore critical infrastructure.

Calderdale Council is the Lead Local Flood Authority (LLFA) and implemented emergency plans in partnership with the emergency services, Environment Agency, Canal and River Trust, Yorkshire Water, Northern Powergrid and local community groups.

Within hours local volunteers, with council support, had set up hubs in Todmorden, Hebden Bridge, Mytholmroyd, Sowerby Bridge and Elland, which quickly became the heart of each community, providing food, warmth, advice and support to the devastated communities.

Calderdale has local flood groups, with dedicated flood wardens and community based flood stores, which allowed the clean up to get underway as soon as the floodwater had gone.

The council coordinated the collection and removal of tonnes of waste and debris from across the valley and provided skips for residents and businesses. The highways team inspected the street lights, traffic lights and over 100 bridges in the flood affected areas, including 85 underwater inspections. Grants were swiftly made available by the Government and allocated to residents and businesses to contribute to the cost of the clean-up. Funding of approximately £13.2 million was awarded to support households and businesses through recovery schemes and council tax and business rates relief. Grant funding also made properties more resilient and helped affected businesses invest in their expansion.

The scale of the flooding and the subsequent damage to the highways network meant the council's priority quickly became focused on raising sufficient funding from regional organisations and central government to support the recovery. £25 million Department for Transport infrastructure funding was secured to repair damaged roads, bridges and landslips and make improvements to drainage.

The council delivered marketing campaigns targeting tourists, visitors and businesses to show that Calderdale was back in business and £100,000 was awarded to local organisations for events to help towns and communities recover and bring people together.

The Calderdale Flood Action Plan was published in October 2016 following consultation with the community and partner organisations to set out the actions required to improve Calderdale's resilience to flooding. It is a living document that is reviewed annually, with project leads from the council, Environment Agency and partner organisations reporting quarterly on their progress.

Continued efforts to secure funding are supporting the delivery of three major flood defence schemes in Mytholmroyd, Hebden Bridge and Brighouse, as well as smaller schemes across 22 locations. Work is ongoing to identify and maintain critical flood risk assets and improve the resilience of Calderdale's infrastructure across highways and transport, gas, electric and water, and the use of canals and reservoirs for flood storage is also being investigated.

Partner organisations are working to better understand the relationships between catchment management and flooding, engage with landowners and land managers and bid for funding to support the delivery of natural flood management (NFM) techniques. The partnership also works closely with the community to make people and property as prepared as possible for future flooding and help strengthen Calderdale's already active network of flood groups.

Overview and key themes for councillors

Summary of council responsibilities

All principal councils are category one responders under the Civil Contingencies Act 2004. They have clearly defined responsibilities in relation to civil emergencies and will typically lead the recovery from any emergency in their area. Category one responders must:

- assess the risk of emergencies occurring and use this to inform contingency planning
- put in place emergency plans
- put in place business continuity management arrangements
- put communications arrangements in place to make information available to the public about civil protection matters and maintain arrangements to warn, inform and advise the public in the event of an emergency
- share information with other local responders to enhance coordination
- cooperate with other local responders to enhance coordination and efficiency
- provide advice and assistance to businesses and voluntary organisations about business continuity management (local authorities only).

As a category one responder, a council must perform its duties under the Act where:

- the emergency would be likely to seriously obstruct its ability to perform its functions
- it would consider it necessary or desirable to act to prevent, reduce, control, or mitigate the emergency's effects, or otherwise take action; and it would be unable to act without changing the deployment of its resources or acquiring additional resources.

Local responders work to a generic national framework for managing emergency response and recovery that applies regardless of the size, nature or cause of an emergency. The framework provides local flexibility for responders to make their own decisions about what emergency planning arrangements are appropriate to deliver their duties under the Act, based on local circumstances, priorities and risks. Local resilience forums (LRFs) are the key organisation for developing area wide arrangements for responding to emergencies, and are responsible for producing community risk registers setting out specific local risks for their areas and local multi-agency emergency response plans.

Councillor role

In an emergency, as with business as usual, councillors are not involved in the operational response led by officers but must play a leadership role that includes:

- **political leadership**; ensuring that their council is meeting its obligations under the Act, in terms of preparing for and responding to emergencies
- **civic leadership**; providing a focal point for the local area during an emergency situation
- **community leadership**; helping to increase community resilience, and supporting communities' emergency responses and through the period of recovery.

Councils and councillors may be required to deal with many different types of civil emergency, and the nature of an emergency (eg, whether it has involved loss of life, whether homes and businesses have had to

be evacuated) will clearly shape the response and recovery to it. These different situations will also impact how councillors are able to fulfil their roles. As an example, it is inevitable that more information will be made available – to both councillors and the public – about a flooding incident than a detailed police investigation into a terrorist attack. Councillors will need to understand how these differences affect response and recovery; however the principles of effective political, civic and community leadership will remain the same.

Political leadership

Senior political leaders in a council should ensure that councils are managerially equipped and resourced to plan for, respond to and recover from emergencies. This will involve making significant policy and funding decisions to help plan for emergencies, and promoting joint working and mutual aid arrangements with other local authorities and agencies. In a response situation, it will include supporting officers to respond to emergencies, enabling them to defend key decisions and helping to minimise reputational risk to the authority. Political leaders may also be required to consider resourcing recommendations from the strategic or recovery coordination groups or make representations to government for additional financial resources or other assistance. Finally, political leaders must also ensure recovery functions are mainstreamed and that lessons learnt are addressed and shared more widely.

Civic leadership

The emergencies which councils responded to in 2017 highlighted the critical significance of councils' civic leadership as a key feature of an effective emergency response and recovery.

The council's civic leadership role means providing a visible focal point for the local area during this period, offering information, support, reassurance and comfort, and standing alongside representatives of different communities and organisations. Media and communications will be a critical enabler of the council's civic leadership role.

Community leadership

Visible and empathetic community leadership by ward councillors at a very local level is hugely important. Community leadership cuts across preparedness, response and recovery; councillors need to understand their communities, local vulnerabilities, community networks, assets and businesses to help develop their community's resilience, and then use this information and capacity to inform and support an emergency response if it becomes necessary.

The advent of social media has increased opportunities for effective communication with local residents, but – again as highlighted by the 2017 emergencies and illustrated later in this document – can also create challenges for councils and councillors. Councillors should bear in mind general guidance on using social media, working closely with their communications teams and avoid pitfalls such as providing unverified information.

Community leadership will also be crucial as communities rebuild and move through periods of recovery, when ward councillors can act both as the voice of the community within the council, and vice versa.

Preparedness and resilience

Summary of council responsibilities

Councils should maintain a set of fully developed, tested and up to date plans covering a range of different scenarios, based on locally identified risks, to enable them to play a full and effective part in the response to and recovery from an emergency. In relation to potential flooding emergencies, councils have specific additional responsibilities, which are summarised in Appendix 1.

It is vital that councils understand their capability and capacity in this area. Emergency and business continuity plans should be regularly revisited to check they reflect current capability and that key contact details are up to date and easily available. Despite the many demands on their time, it is clearly extremely valuable for councillors to receive emergency planning training and briefings, and for senior officers to take part in training exercises. This process can also help ensure understanding of the relative roles and responsibilities of councillors and officers¹, which will strengthen councils' ability to respond to an emergency and help ensure corporate resilience. Unless everyone has thought through their role during a crisis and the recovery, there is a risk that in an emergency, they will be on the back foot.

¹ Emergency plans in areas with directly elected mayors should also be updated to reflect the potential role of the mayor, particularly in relation to communications and civic leadership.

“It was clear that previous training initiatives were helping our staff deal with a difficult situation ‘on the ground’, supporting the first and second tier response agencies while keeping our own services running as normal. Regular training, even on desktop exercises, is very important in helping staff and councillors think about the issues they may have to face and, should the worst happen, vital to give them the skills they need to make critical decisions.”

Councillor Neil Parkin Leader
Adur District Council
(Shoreham Bypass air crash)

Councils can also strengthen their preparedness for dealing with emergencies by developing strong links with the other agencies and groups that they may need to work with in the event of an emergency. Councils should ensure that they are actively engaging in the local resilience forum (LRF) and investing in the relationships that are critical for partnership working during the response phase of an emergency. Authorities should also develop robust mutual aid arrangements that can be drawn on when responding to an emergency requires additional capacity and support.

Councils should also ensure that they are developing the strong relationships with other groups likely to become involved in the response to an emergency, such as the voluntary sector, religious groups and other community groups. Councils will be doing this anyway, but it is important to understand the role this might play in the event of an emergency.

The councils that experienced terrorist attacks in 2017 were able to move quickly to hold public vigils and memorials that brought communities to visibly stand together because of the relationships they already had.

Role of leaders and portfolio holders

Clearly, senior councillors will have an important role to play in the tasks outlined above, particularly understanding and shaping the respective role of politicians and senior officers during an emergency response and recovery. Experience has shown that where their respective roles have not been clearly established prior to an emergency, or where agreed roles are exceeded or disregarded, the coherence of the council's position is undermined. Senior councillors also have a key role in building relationships with local partner agencies and contacts.

Senior councillors should seek assurance that the council is prepared to deal with an emergency and has appropriate business continuity plans in place to continue to operate even where it is directly affected by an emergency (for example, if the council was gutted by a fire, as was the case at Melton District Council in 2008 and South Oxfordshire in 2015). Appendix 2 sets out a series of questions for which senior leaders may wish to seek comprehensive and substantial answers backed up by relevant documentation where appropriate.

To support emergency preparedness, senior political leaders should:

- Discuss with chief executives and senior officers the main risks to local communities, so they can promote and support key actions to increase resilience.
- Understand and support the work of the LRF in planning for emergencies by:
 - helping them to be aware of the needs of discrete groups and issues within communities
 - seeking assurance that the council has worked with the LRF to develop sufficient plans for response and

recovery work, and that the LRF regularly tests these plans and trains personnel by running training exercises.

- Help raise awareness amongst local communities and the general public about the risks posed by key issues, and the roles and responsibilities of different agencies that can be involved in managing risk and responding to an emergency, so that communities are reassured and have a better idea of who to turn to in the event of emergencies occurring.
- Work with the communications team to ensure familiarity with internal and external communications processes in an emergency and their role within this.
- Encourage all councillors to participate in training so they are prepared to respond to an emergency and get involved in recovery from it.
- Understand the functions, ways of working, priorities and constraints of other organisations and in particular, if possible and appropriate, build personal relationships with key personnel, which will facilitate effective working during a crisis and may support the development of mutual aid arrangements with other organisations.
- Explore with the chief executive and senior officers whether contracts with suppliers include clear provisions requiring comprehensive plans for continuing service provision in the event of a civil emergency and for assisting with the response to and recovery from an emergency as appropriate and required; for example:
 - care providers should be expected to have across-the-board arrangements for continuity of care in the event of an emergency, including provisions to evacuate care homes and how these provisions would work
 - street cleaning and waste collection contracts should include provision for vehicles and equipment to be used in support of response to and recovery from an emergency.

The ward councillor role

As representatives of their local communities, ward councillors can help to build community resilience and strengthen councils' ability to respond to emergencies by developing an understanding of their local areas and building relationships within them.

Ward councillors will need to be familiar with the council and LRF's emergency response plans and, as with senior politicians, have an important role to play in seeking assurance about corporate council preparedness for responding to a civil emergency. Wherever possible, they should also contribute to the emergency planning process, undertake training and participate in exercises to ensure that they are familiar with what will be expected in an emergency.

However the emphasis for ward councillors is on a very local and outward facing community leadership role. Understanding and mapping communities – for example, where there are particularly vulnerable residents, what community assets there are that can be drawn on in an emergency, key local networks and organisations and how to quickly contact them – will help to ensure rapid and effective emergency responses. These are neighbourhood mapping activities that ward councillors may be undertaking as a general part of their role, but it is useful to consider them in the specific context of an emergency response.

Ward councillors also have a role to play in sharing information with local residents and helping them to think about and understand how they can strengthen community resilience. As part of their representative role for their area at the council, they can champion resilience in other local services, for example new developments in the area, and ensure that the LRF is aware of any particular issues or risks in their communities.

To support emergency preparedness, ward councillors should:

- promote and encourage the preparation of community plans
- use their local knowledge to identify local groups and partners who may be able to play a role in recovery
- promote self-resilience within the community and help manage residents' expectations
- actively engage with community members involved in community resilience work more widely
- take part in emergency response and recovery training exercises
- ensure they are familiar with the communications team emergency plans and processes
- scrutinise emergency plans and hold officers to account for the detailed preparation and updating of them with partners on the LRF – Appendix 3 sets out a set of possible scrutiny questions.

Response

Summary of council responsibilities

In an emergency scenario, the value of councils and councillors having invested time in planning and preparation, and in understanding where there are particularly vulnerable residents and communities, will become clear. Depending on the nature of an emergency, the 'blue light' services – police, fire and rescue and ambulance – may be at the forefront of the multi-agency response efforts. However, councils have responsibility for key activities that facilitate the response and support those impacted by the emergency. Much of this support will overlap with recovery activities, which councils will typically lead, which is why it is helpful to plan and begin recovery work as soon as possible during the response phase. Councils' response activities may include:

- Providing immediate shelter and welfare for survivors not requiring medical support, and their families and friends, via evacuation, rest, humanitarian and other centres to meet their immediate to short term needs², including providing access to telephones, computers and help with correspondence.
- Potentially providing catering facilities, toilets and rest rooms for use by all agencies, for the welfare of emergency

² Under homelessness legislation councils have a duty to secure suitable accommodation for people until a settled home becomes available. This means that in the event of an emergency, they have a responsibility for providing temporary shelter in the first instance and subsequently temporary accommodation in an extended emergency. Councils, registered social landlords and housing trusts have a duty to cooperate in providing assistance on request, where a housing authority asks for help with meeting its homelessness function.

response personnel, in the event of a protracted emergency. This will depend on the circumstances and available premises.

- Liaising with the coroner's office to provide emergency mortuary capacity in the event that existing mortuary provision is exceeded.
- Communicating relevant updates to the public for information and reassurance.
- Coordinating the activities of the various voluntary sector agencies involved, and spontaneous volunteers, potentially through the creation of a sub-group to lead this.
- Making arrangements for the receipt and distribution of donations of cash, clothing, furniture, etc (this role could be undertaken by the voluntary sector).
- Providing medium to longer-term welfare support of those impacted by the emergency, eg) setting up a dedicated resource centre/one-stop-shop with social services support and other service providers, particularly the voluntary sector and dedicated case workers; setting up help lines, and liaising with police and crime commissioners' offices in relation to support for victims of crime.³
- Providing public health advice and support.
- Providing investigating and enforcement officers under the provision of the Food and Environment Protection Act 1985 as requested by Department for Environment, Food and Rural Affairs (Defra).
- Facilitating the inspection of dangerous structures to ensure that they are safe for

³ Where an emergency relates to an incident which is the subject of a police investigation and could lead to a prosecution, victims have a statutory entitlement to support under the Victims Code. This support is the responsibility of police and crime commissioners.

emergency personnel to enter.

- Cleaning up pollution and facilitating the remediation and reoccupation of sites or areas affected by an emergency.

“The flooding we experienced on Boxing Day 2015 was unprecedented. We were badly hit by floods in 2012. At the time these were also described as unprecedented, but it is clear that what was previously a once in 100 years event, or even once in every 50 years, is now happening with much greater frequency. Many homes and small businesses have been flooded several times over the past few years and I know that it has been a struggle.

Council staff, communities and volunteers supported each other during the clean-up operation and established community hubs in the five towns affected by floods. The council dealt with dangerous, flood damaged structures, cleared tonnes of debris and silt and provided assistance packages to householders and local businesses.”

Councillor Tim Swift Leader
Calderdale Council

Recent experience highlights the importance of effective management of public facing responsibilities in providing assurance about the handling of the emergency. Regular and empathetic communication; the close involvement of the voluntary sector, and effective coordination of volunteers and donations are all key to enabling councils to provide practical and emotional support whilst also fulfilling their statutory duties.

Media and communications

Councils can show civic leadership and relay information through intelligent and sensitive use of communications. This should be delivered through a variety of different channels to reach as wide an audience as possible, including traditional print communication, social media, local and national media channels, councillor led community and civic events, public meetings and leaflet or newsletter drops. Maintaining good relations with the media will be more important than ever during and after an emergency, and councils should:

- agree and use key messages consistently across all communications, including agreeing key messages across LRF and first responder organisations
- use the front page of the council website to clearly direct residents and press to up to date information regarding the emergency, with clear signposts of where to go for further information if needed, and relevant contact details for other organisations
- monitor social media, retweeting information from other partner organisations where relevant
- ensure that regular updates are disseminated to all councillors and staff via intranet/ line managers and that front line staff are briefed to deliver key messages to residents.

“One of the most important learnings from the tragic events at the Shoreham Air Show was the need to ensure that communications were regular and consistent – whether between members and officers, the council and its partners, or the council and the media. If clear, concise and accurate information hadn’t been available when it was needed, the potential for causing additional distress in the community could have been enormous.

It was imperative that our messages were aligned with and interview candidates were aware of what was being said by other agencies, so that we could put on a united front during the response phase. We had to balance the needs of our local community with the desire for information from national agencies (who didn’t understand local nuance) so that lines of communication and action remained clear.

I was initially taken aback by the media appetite for information – we received requests for interviews from across the country within hours of the tragedy unfolding, and these kept coming throughout the days and weeks that followed. It was incredibly important to have agreed a number of members, who could field media interview requests, in advance with our communications team – this ensured that there was clarity and consistency for our community in who they were receiving messages from.”

Councillor Neil Parkin Leader
Adur District Council

Financial assistance

The Government operates a mechanism for emergency financial assistance to help local authorities to cover immediate costs they incur in responding to emergencies. The Bellwin Scheme may be activated by ministers where an emergency:

- involves the destruction of, or danger to, life or property, and as a result
- one or more councils incur expenditure on or in connection with the taking of immediate action to safeguard life or property, or to prevent suffering or severe inconvenience, in their area or among inhabitants.

It is important to note that the Bellwin Scheme doesn’t cover precautionary actions or the recovery from an emergency; is subject to an expenditure threshold (which is published annually), and only applies in England. In Wales it is known as the Emergency Financial Assistance Scheme and is administered by the Welsh Government.

Role of leaders and portfolio holders

When an emergency occurs, senior politicians, as leaders of local places, have a vital role in providing civic leadership and reassurance to local people. Depending on the emergency, the council may become a lightning rod for emotions, and will need to manage this effectively. Visibility of senior politicians will be important, and the communications strategy should be seen as facilitating the civic leadership role.

Senior councillors in particular will also have an important role during the immediate response phase in supporting officers and councillor colleagues, who are likely to be working exceptionally hard over long periods with limited breaks, potentially in emotionally difficult circumstances. Providing simple human support and recognising when individuals – including themselves – need a period of respite are important, and link back to the need to have clearly defined roles and responsibilities.

To support emergency responses, senior political leaders should:

- Ensure that the council continues to deliver services and provide support to the most vulnerable in the community and to those driven out of their homes.
- Work with the council's communication team to act as a public face for the council in interactions with the media and the wider community through interviews and public meetings. It will be particularly important to take care to avoid issuing contradictory or unconfirmed information to the media and the public. The key messages agreed with the communications team should be clearly and consistently reiterated in all communications, including social media and face to face interactions with residents.
- Assist with VIP visits, ensuring they are sensitive to the needs of the community.
- Work with the council's communications team to keep onsite and remote staff and councillors informed by ensuring internal communications are updated in line with external communications.
- Ensure that the council is fully and effectively cooperating with all relevant partners, not least the voluntary sector and making best use of all the support offered by the wider general public.
- Support officers and colleagues who are closely involved in the emergency response and recovery, ensuring that periods of relief and additional support are provided.
- If appropriate, make representation to the government for financial or other assistance.

The ward councillor role

The community leadership role is critical when an area is significantly impacted by an emergency. Councillors can play a role in signposting communities to support, including working to ensure that vulnerable residents in particular are assisted.

Again, preparatory work – in this case to understand community vulnerabilities and assets – will pay dividends in an emergency scenario.

The most important role for local councillors in the event of an emergency will be to be in their communities, providing support and reassurance to residents, calming tensions if these have become inflamed and providing as much information as possible, including correcting inaccuracies and rumours. Ward councillors should also provide moral support to the council officers working in what may be a challenging and difficult emergency response scenario, but should remember that, as with the delivery of services during business as usual, the elected member role is not to be involved in the operational response led by officers.

Feedback from councillors and officers involved in emergency responses has emphasised the importance of regular communication by ward councillors, for example using social media and in person. Councillors will need to have realistic expectations about the information that will be available to them if the emergency involves a major criminal investigation, such as a terrorist attack, but should be open with residents about the level of information that is available and provide regular updates, even if the update is that there is no further news at that time.

Experience suggests that if residents have had to evacuate, the key concern for them will be when they can return to their homes, and that it is advisable to avoid offering anything other than firm details on this. Information that subsequently turns out to be false assurances or over promising can significantly impact reputation and trust.

It is also worth bearing in mind that while councillors have a clear and legitimate role to scrutinise the council's corporate response to an emergency, actions that are perceived to be seeking political advantage may not be appropriate at this time.

To support emergency responses, ward councillors in affected areas should:

- provide community leadership in their own wards
- be present locally to identify the needs of individuals and the wider community and feed them in to the appropriate response or recovery organisation via council officers
- signpost members of the public towards the right agency to get the support they need
- communicate information to the public and media as required by the communications team
- support and assist those affected in how they engage with the media.

The Manchester community came together to show solidarity with those affected by the attack and to show that the city was united. The council quickly took action to provide a focus for this support. The vigil in Albert Square was held less than 24 hours after the attack and was so important as a first step to the city's recovery.

Councillor Sue Murphy,
Deputy Leader, Manchester City Council

Recovery

Summary of council responsibilities

Ideally recovery work, or at least preparations for it, should begin from the moment the emergency begins and initially run alongside the response phase, although the formal close-down of response and a full transition to recovery will not take place until the emergency services withdraw and responsibility transfers to the local authority.

Recovery is more than simply the replacement of what has been destroyed and the rehabilitation of those affected. It is a complex social and development process which will look different for each type of emergency. Indeed, for some emergencies, there is a need to be careful about the language of 'recovery'; some people will never fully recover, either physically or emotionally, from their experience of a terrorist attack or similarly catastrophic event. However, it should also be recognised that the recovery process can provide opportunities as well as creating challenges, including improving local places through redevelopment, as well as developing and strengthening community links and resilience.

Recovery will be multi-faceted and may be long running, potentially involving many more agencies and participants than the response phase. It will certainly be more costly in terms of resources, and it will undoubtedly be subject to close scrutiny from the community and the media. Having begun at the earliest opportunity it should continue until the disruption has been rectified, demands on services have returned to normal levels, and the needs of those affected (directly and

indirectly) have been met. It could last months or even years and will normally be led by the council, usually with the chief executive or appropriate strategic director taking the chair of the recovery coordination group.

During recovery councils will have a large part to play in addressing community needs via drop-in centres and, if appropriate, organising anniversaries and memorials as part of the recovery effort. Establishing an aftercare group as a sub group of the recovery coordination group can help to provide emotional support to victims, including responders. For example, this could include setting up community support or self-help groups for people who want to talk about the incident; planning events to bring displaced communities together, or providing a care and counselling service. While this group might be initiated by the council, it may be led by the voluntary sector.

Councils are expected to make arrangements to bear the costs of recovery in all but the most exceptional circumstances. The Government is clear that it is up to councils to assess their own risk and put in place the right mix of insurance, self-insurance, and reserves. In the event of an exceptional emergency however, individual departments, eg the Ministry of Housing, Communities and Local Government (MHCLG), Department for Education (DfE), Department for Environment Food and Rural Affairs (Defra) and Department for Transport (DfT) will consider providing financial support for various aspects of the recovery effort.

It should be noted that departments will not pay out for recovery costs that are insurable. There will be no automatic entitlement to financial assistance even if arrangements are activated. Councils will have to demonstrate need against criteria laid down by the department running a particular scheme. Also the Government will not normally pay out against costs relating to areas where there is already an established government spending programme, or where existing programme spend can be re-prioritised.

Role of leaders and portfolio holders

Senior political leaders will need to maintain a visible leadership role during the recovery period, reflecting that although media interest may have moved on, the effects experienced locally will last much longer. Political leadership will need to be sensitive to the needs of communities in reflecting when it is time to resume, as far as possible, a business as usual approach in the local community (for example, the removal of any temporary memorials that have been created), even as recovery efforts continue.

Making the case for financial assistance to support recovery processes may be a particularly important role following a major emergency that has created significant costs.

Political leaders should also play a prominent role in capturing the learning from the council's experience of responding to the emergency, in terms of what worked well, what worked less well, and how things could be improved in a future emergency response.

To support the recovery process following an emergency, senior leaders should ensure that:

- Resources and agencies are being effectively deployed and working together coherently.
- Council services and operations return to normal at the earliest appropriate opportunity.
- Communities that have been disrupted by the emergency, and in particular the vulnerable members of the community, receive the short, medium and long term local support they need once the emergency is no longer national news and central government has shifted its attention elsewhere.
- The community are being kept well informed of plans and progress.
- Local voluntary sector organisations and the community are fully involved in the recovery process.
- A recovery strategy has been developed, supported by a concise, balanced, affordable recovery action plan that can be quickly implemented, involves all agencies, and fits the needs of the emergency.
- An impact assessment has been started early with councillors playing a central role in identifying problems and vulnerabilities in their community, which may require priority attention, and feeding those problems and vulnerabilities back to the relevant recovery group. The impact assessment is likely to develop over time from an initial outline assessment, probably covering the more immediate needs of people, to a more refined assessment of longer- term humanitarian needs and economic development
- Lessons learnt from the emergency are being compiled, widely shared and acted upon; follow up actions might include revision of plans, further training, strengthening of liaison with other agencies.

- Thorough debriefs are being planned and carried out to capture issues identified, recommendations to be implemented, and planning assumptions to be reviewed.
- That the community (including businesses) is involved at all stages of recovery; elected members can play a key role in this, chairing public (and business) debrief meetings; they can also be useful for door-knocking rounds, bringing back issues that the community has identified, and providing a trusted point of contact for those with concerns.
- Information and media management of the recovery process is coordinated by the communications team.
- Frequent internal communications keep all onsite and remote staff and councillors updated with key messages.
- Effective protocols for political involvement and liaison (parish, district/county/unitary, combined authority/mayoral and parliamentary) are established.

The ward councillor role

As community representatives and figureheads in their local community, councillors for the affected community have an important role to play in assisting with the recovery process. The role of councillors is vital to rebuilding, restoring, rehabilitating and reassuring the communities affected and speaking on their behalf, and this phase will therefore require a more significant role than for the operational response activities.

During the recovery process, ward councillors will need to represent their communities within the council, as well as representing the council within their communities, sharing information and feedback on proposals and decisions.

An important part of their role will be to monitor the longer term community impact of the emergency, and any specific concerns or tensions which have arisen that need to be addressed.

To support the recovery process, all councilors in the affected areas should:

- Listen to the community – as councillors and local figureheads, they have a key role as the voice of the community and can therefore:
 - be the eyes and ears ‘on the ground’ by providing a focus for and listening to community concerns and feeding these in appropriately
 - provide support and reassurance to the local community, by listening or visiting those affected and acting as a community champion and supporter.
- Use local knowledge – as a member of the community, councillors have unique access to the thoughts and opinions of, and information relating to their local community. As such, they can play a part in using:
 - local awareness of the thoughts and feelings of the community to identify problems and vulnerabilities the community may have and which may require priority attention and feeding them back to the relevant recovery sub-group, eg the community recovery committee
 - local knowledge to provide information on local resources, skills and personalities to the relevant recovery sub-group, in particular local community groups which can also be an important source of help and specialist advice; working closely with community groups, councillors will also be valuable in knowing how and who is active within a community.
- Provide support to those working on recovery through:
 - providing encouragement and support to recovery teams working within the community
 - working with the communications team to communicate key messages, from the RCG and its sub-groups, to local and national press and to disseminate credible advice and information back

to the community, keeping community members involved, including potentially assisting in debrief sessions with the community and managing community expectations along with the wider council

- actively engaging with community members involved in the recovery efforts.
- Demonstrate political leadership:
 - through scrutiny – getting buy-in and closure at political level, including sign off for funding
 - presenting the case for their community to the strategic community recovery committee where relevant.

“Nearly three years on, we’re working on a much more strategic, comprehensive scale to minimise future flooding and strengthen the resilience of our communities. By working closely with our partner organisations, we are delivering targeted flood alleviation schemes, improving the resilience of our highways and utilities infrastructure, managing our uplands to slow the flow of water into the valley bottoms, and helping communities to be better prepared the next time flooding hits.”

Councillor Tim Swift Leader
Calderdale Council

Appendix 1 – specific flooding related responsibilities

County councils and unitary authorities are lead local flood authorities (LLFAs) and have duties under the Flood Water Management Act 2010 (FWMA).

Under the FWMA, LLFAs are required to:

- Develop, maintain, apply and monitor a strategy for local flood risk management in their areas. Local flood risk means risk from surface run off, ground water and ordinary watercourses.
- Cooperate with other risk management authorities in exercising their local flood risk management functions. Risk management authorities are LLFAs, the Environment Agency, water and sewerage companies, highways authorities, internal drainage boards and district councils.
- Maintain a register of assets – the physical structures or features that are likely to have a significant effect on flooding in their area, including information for each of them about ownership and state of repair.
- Investigate significant local flooding incidents and publish the results of such investigations.

LLFAs also:

- are statutory consultees on planning applications for major development (10 dwellings or more) proposals which have surface water drainage implications
- manage both consenting and enforcement activity related to altering, removing or replacing certain structures or features on ordinary watercourses (except in those areas covered by an internal drainage board).

LLFAs and the Environment Agency need to work closely together to ensure that their local and national strategies and plans are consistent with one another. An essential part of managing local flood risk is taking account of new development in any local plans or strategies.

By working in partnership with communities, LLFAs can raise awareness of flood and coastal erosion risks. Local flood action groups (and other organisations that represent those living and working in areas at risk of flooding) will be useful and trusted channels for sharing up-to-date information, guidance and support direct with the community.

LLFAs should encourage local communities to participate in local flood risk management.

Depending on local circumstances, this could include developing and sharing good practice in risk management, training community volunteers so that they can raise awareness of flood risk in their community, and helping the community to prepare flood action plans. LLFAs must also consult local communities and any risk management authorities that may be affected about their local flood risk management strategy.

If a flood happens, all councils as ‘category one responders’ must have plans in place not only to respond to flooding emergencies, but also to control or reduce the impact of a flooding emergency.

Appendix 2 – possible questions for leaders/portfolio holders to raise

- How engaged is the council in the LRF?
- Are there sufficient officers at each level appropriately trained to participate in multi-agency coordinating groups?
- Are all senior staff aware of what the council roles and responsibilities are in local resilience forum multi-agency emergency plans and is the council ready to deliver them?
- Have arrangements been made to enable close working with other councils within the LRF in the event of an emergency (eg information sharing, shared communications plan, joint spokespeople, etc)?
- Has the council appropriately considered plans for leading the recovery from emergencies that may occur?
- Does the LRF have an up-to-date risk register and does it fully reflect risks faced by the council and incorporate climate change risks? Is it sufficiently detailed and comprehensive, written in plain English and understandable to the general public? Is it readily available to the public?
- Are there sufficient plans for preventing emergencies; and reducing, controlling or mitigating the effects of emergencies in both the response and recovery phases?
- Do the emergency plans fully reflect the identified risks?
- Do plans clearly identify vulnerable groups or businesses that are at particular risk?
- When were business continuity plans last checked, updated and tested?
- Is there a flood risk management strategy in place with adequate systems and resources to implement it?
- Is there sufficient up-to-date information on the website to enable residents to contact the council in an emergency during a normal working day and out of hours and does the website make clear to residents what they can expect from the council in a local civil emergency?
- When was the website last updated? Is it fully up-to-date and does it fully reflect current arrangements and points of contact?
- Does the council have arrangements to generate the resource to respond to calls from residents about short or no notice emergencies out of working hours, particularly during the holidays, eg over Christmas and the New Year?
- Are senior members of staff suitably trained in the implementation of the LRF's emergency plans and ready to respond in the event of an emergency?
- Are emergency contact numbers for all key personnel, including councillors, available and up-to-date?
- Are councillors aware of their role in responding to and recovering from an emergency and have they had a recent up-to-date communications brief on emergencies to enable them to fulfil their community leadership role and be well informed for any media contact?
- Are up-to-date and fit for purpose emergency and business continuity plans in place and are they coherent with local resilience forum plans?
- Have lessons learnt from previous emergencies across the country been identified and plans modified accordingly?

Appendix 3 – possible questions for scrutiny committees to consider

- How well is the council cooperating with other key organisations like the Environment Agency and the emergency services?
- Have risks to council buildings and facilities (eg schools, leisure centres, libraries, residential care homes, day centres) been properly identified and are mitigations and fall back plans in place?
- Is the council conducting active horizon scanning for new risks and working with the LRF to regularly update the risk register?
- Is the risk register sufficiently detailed and comprehensive, written in plain English and easily understandable by the general public?
- Is the council aware of the impact emergencies could have on local businesses and the local economy and does it have plans to mitigate the impact?
- Does the council have the wherewithal to be able to give advice to the commercial and voluntary sectors in the event of an emergency?
- Do plans include measures for preventing emergencies and for mitigating the impact of emergencies when they arise?
- Do plans reflect lessons learnt from previous emergencies across the country?
- Has the council appropriately considered plans for leading the recovery from emergencies that may occur?
- Have climate risks and opportunities been built into local growth plans?
- Has training been provided to councillors and has training offered been taken up?
- What assurance is there that the council has developed and practiced appropriate emergency and business continuity plans and are they coherent with the local resilience forum plans?
- When were the council's business continuity plans last tested and how frequently are such tests planned to be carried out?
- When was the last time the council participated in an exercise and when is the next exercise planned?
- When were response and recovery arrangements last reviewed to ensure that newly elected members and staff are fully briefed?
- What arrangements does the council have for scaling up the staff resource to not only support the response and recovery, but also maintain the delivery of front line services?
- Which officers have been appropriately trained to participate in coordination groups and is this sufficient to ensure that the council can participate fully in responding to and recovering from emergencies?

Appendix 4 – useful references

Local authorities' preparedness for civil emergencies – a good practice guide for chief executives (Solace / MHLCG)

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/759744/181116_LA_preparedness_guide_for_cx_v6.10__004_.pdf

Responsibilities of responder agencies and others – government guidance

www.gov.uk/guidance/preparation-and-planning-for-emergencies-responsibilities-of-responder-agencies-and-others

Emergency preparedness – government guidance

www.gov.uk/government/publications/emergency-preparedness

Emergency Response and Recovery: Non statutory guidance accompanying the Civil Contingencies Act 2004

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/253488/Emergency_Response_and_Recovery_5th_edition_October_2013.pdf

House of Commons briefing paper – dealing with civil contingencies

<http://researchbriefings.files.parliament.uk/documents/CBP-8016/CBP-8016.pdf>

LGA severe weather resources

www.local.gov.uk/topics/severe-weather/flooding

www.local.gov.uk/topics/severe-weather/heatwaves-information-councils

www.local.gov.uk/topics/severe-weather/cold-weather-plan-england

LGA councillor briefing pack – resilient communities: ensuring your community is resilient to the impacts of extreme weather

www.local.gov.uk/councillor-briefing-pack-resilient-communities

LGA guide for communicating during extreme weather

www.local.gov.uk/guide-communicating-during-extreme-weather

LGA crisis communications – cyber attack

www.local.gov.uk/our-support/guidance-and-resources/comms-hub-communications-support/cyber-attack-crisis

LGA councillor's guide to cyber security

www.local.gov.uk/councillors-guide-cyber-security



DELEGATIONS TO OFFICERS

Specific delegations to the Town Clerk

1. The following list of delegations to the Town Clerk may be further delegated to the Council's officers at the discretion of the Town Clerk.
 - a. To carry out the functions of the Proper Officer under the Local Government Act 1972; to arrange and call meetings of the Town Council and its Committees and Sub-Committees; and to implement decisions thereof.
 - b. The general management of the Council's services in accordance with the policies determined by the Council and its committees, including dealing with correspondence and handling complaints and requests for information.
 - c. To act as the Council's Data Protection Officer in compliance with the requirements of the General Data Protection Regulation.
 - d. The management and letting of the Town Council's facilities in accordance with Council's agreed policies.
 - e. The development of new and revision of existing arrangements for the improved management of Council providing the estimated cost has been included in the current revenue budget.
 - f. The determination of the use of existing office accommodation, the purchase of equipment and the authorisation of repairs and maintenance to all buildings and equipment within the financial limit of the current revenue budget.
 - g. The appointment, management and development of employees' subject to Council's approved policies.
 - h. The exercise of virement¹ within a Committee's budget, according to need & in association with the Responsible Finance Officer.
2. The Council may further delegate actions to the Town Clerk in consultation with the appropriate Committee Chairman. Such delegation will be clearly minuted and revised accordingly.

Delegations to the Responsible Financial Officer

3. To be and carry out the functions of the Responsible Financial Officer under the Local Government Act 1972 s151, including managing the Council's accounts, internal audit and the budget preparation for the forthcoming year;
4. To make arrangements to pay the salaries of employees of the Council.

To be approved at the Full Council meeting held on 13th May 2020.

¹ Transfer of monies between budget headings

BUSINESS AS USUAL

Your urgent Coronavirus checklist

To ensure your team can work as normally as possible from home



HOW TO MAKE SURE YOUR TEAM CAN WORK SAFELY AND EFFICIENTLY FROM HOME

On the 3rd March, the Government published their Coronavirus action plan which provided guidelines on what to expect across the UK, as well how businesses should react.

As of 4th March, a total of 16,659 people have been tested in the UK, of which 16,574 were confirmed negative. 85 were confirmed as positive.

Despite the current low figures, The World Health Organisation has declared that this is a public health emergency of international concern. And the UK chief Medical Officers have raised the risk to the UK from low to moderate.

The advice – as stated in the Government's action plan and the guide to employers and businesses – is to self-isolate should you suspect symptoms of Coronavirus.

Because of this, Boris Johnson has said that up to a fifth of UK workers “could be off sick at the same time” and it is “highly likely that we will see a growing number of UK cases”.

We have not created this urgent checklist to scaremonger. But to ensure that your business is prepared now for the possibility that your team is not able to come into the office.

Our technicians have created **a 4-step checklist**, to ensure that it's business as usual, in the wake of a Coronavirus emergency.

Protecting your business from cyber-crime should always be your biggest priority. You've probably got security covered in your office already – all of your computers have anti-virus software, you use a secure VPN and your data is stored away safely.

But if your team starts to work from home, you're widening your exposure to potential threats. And cracks can quickly appear in your business's protection.

When preparing for a potential office shut down, you may need to provide your employees with equipment and infrastructure in order for them to complete their duties from home. When doing this, it's best to take this approach: **If it's not secure, there's no point in having it.**

If an employee requires a computer/laptop, especially if they need access to shared networks or data, it is really important they do not use a personal laptop.

For security reasons, it is better to provide your employees with a work laptop or computer that they can use strictly for work purposes. This is a great way to immediately minimise risks to your business, especially from ransomware.

Here's a quick overview of what else should be considered:

- Ensure your employees are using approved devices for work purposes only, especially if you use a VPN (Virtual Private Network, which is the safest way to work remotely)
- Educate employees on device use while at home (not using work devices for game downloads etc)
- Ensure all devices have anti-virus software
- Make sure wi-fi passwords are changed before using home wi-fi for business purposes
- Set up multi factor authentication

#1



Security

#2



Access to data

If your employees need to work from home, it's important that they are able to access everything they need to fulfil their responsibilities.

For smaller companies, it's key to make sure all data is in a location that is accessible to begin with. Because of this, you may need to reconsider how and where you are saving data and files.

We advise ensuring all data and files are kept in one secure location that is regularly backed up. SharePoint, part of Office 365 is a great way to save files and access them safely from different locations and devices.

Another thing to think about is how your employees can access business applications and how your IT support company can access your server remotely.

All of this can seem quite daunting, but here's a really easy way to figure out what your employees need and how to ensure they have it. **For each department in your business, think of all the different applications that are needed and create a list like this:**

System	How do we access?	Who needs access	Actions / Options
Email / Office 365	Online	All team members	Buy laptops for remote working
Documents	Individual devices and Dropbox	Account management team	Ensure all data is migrated over to SharePoint

Once you have done this, you can then create a list for each member of your team:

User	Device	Access Required	Actions
Laura	Laptop and mobile phone app	Just emails and phone	Set up Office 365 Teams
Richard	MacBook	Password manager and emails	Set up password manager

This is a great way to figure out exactly what applications are required, who needs them and how they can get access safely.

If your employees have to work from home because of a Coronavirus emergency, the obvious question to ask is: does your team have the equipment they need to work remotely?

With the majority of office devices being desktop, it's important to consider sooner rather than later if you need to buy laptops. Especially, as the advice is to provide employees with safe and secure work laptops, should they need to access shared networks and if your business uses a VPN.

This sort of decision needs to be thought through carefully and made in advance, to ensure that the devices required are available to buy. We are already seeing increased demand for devices, and some supply restrictions due to manufacturing issues in China.

You must also consider telephony systems. If your team requires access to an internal phone system, could Microsoft Teams (in Office 365) be a better way to minimise costs if you are already using Office 365. Or do you need to look at other systems and work phones for employees?

Here's a quick overview of what should be thought about:

- Whether you need to buy work laptops for employees?
- Do your employees have the right internet access at home?
- What telephony systems do your employees require and do they have a suitable telephone device to work from?
- Do your employees require any other additional equipment to fulfil work responsibilities at home?

Some of your employees may find working from home difficult. This is why every effort should be made to ensure your employees have an appropriate work space at home.

We do not suggest that you go out and buy everyone a desk and a chair. But we do advise that you clarify with your employees what their home working environment is and offer support where it is possible and appropriate. To ensure that they remain as focused at home, as they are in the office.

#3



Home office set up

#4

For any business owner or manager, there is always the worry that employees aren't as productive working from home, as they would be if they were in the office.

This is why clear communication, collaboration and management channels should be implemented to ensure your employees stay focused while working from home.

This could be a great opportunity to look at your current processes, with the view to improve them regardless of a Coronavirus emergency. Especially if you are part of the Office 365 ecosystem, as there are lots of applications in there that you already have access to and could use.



Here's a quick overview of what should be considered:

- Project management software
- Video conferencing
- Instant messaging / chat
- Reporting and time management
- Office 365 applications including:
 - Teams
 - SharePoint
 - OneNote
 - Planner

Communication, collaboration and management

HOW CAN WE HELP?

You may feel like this much preparation is a bit too much, considering the current threat levels to the UK.

However, it is so crucially important to ensure your business can continue operating in the wake of a Coronavirus emergency. The earlier you plan for such an eventuality, the more prepared and protected your business is.

For many of our clients, this type of planning can seem quite daunting. Which is why we can work with you to ensure your business and employees have everything they need to continue working safely and securely.

Don't leave this too long.
Let's talk now and get your business prepared.



Minute Reference	Committee/Title	Action	Assigned to	Timescale (By)	Comments or further action
FC0517/13	POST OFFICE FUTURE	to approve the principle of appointing a contractor to develop a feasibility study once an appropriate funding source has been identified and to consider proposals once available.	Clerk	Unknown	Plans for the franchising of the Post Office are being consulted on. Council Leader has requested the support of MoP to keep it in public ownership.
FC0119/14	ONE PUBLIC ESTATE	To draft a letter to SNC requesting further information in order for the Town Council to consider its response to the One Public Estate project request.	Clerk	June	Recommendations from SNC's consultant's report on the feasibility of options for three sites (Diss High School / South side of Park Road & Shelfanger Road) due out March 2020 will be awaited prior to organising a stakeholder's meeting. Clerk chased for report. No reply
FC0519/10	COUNCIL VACANCIES	To promote councillor vacancies through social media, website and press.	SF to organise promotion	immediately	Two vacancies remain which continue to be promoted. Plug in forthcoming Diss Matters
FC0719/11	Key council documents	ii) To review the Key Council documents list	DepTC	Immediately	Recommended for a future meeting once the RFO has reviewed the finance related items. No update
FC1019/08	Representatives on outside bodies	b) It was agreed that the most effective reporting mechanism for representatives would depend on the organisation and it would therefore be considered once requirements are known	Reps/Clerk	by 12.02.20	On agenda
		c) To refer membership of the HTT to a future meeting post further investigation by Cllr Robertson as the appointed representative to the Heritage Triangle Trust.	JR	by 11.12.19	As above
FC1019/09	New Wellbeing Initiative	To refer the appointment of champions of the Norfolk Association of Local Council's new wellbeing initiative to a future meeting subject to further research undertaken by Cllr Browne at the initial mini conference.	SB	by 13.11.19	Cllr Brown unable to attend. No update
FC1019/13	Deed of easement Wetherspools	That Cllr Poulter and the Clerk will review the questions raised regarding the deed of easement with JD wetherspoon alongside the Council's solicitor with Cllrs Poulter and Robertson approving the execution of the legal deed by 31.10.19.	Clerk/ DP/ JR	by 31.10.19	Deed still awaits amend and signature. Date for pre development meeting chased twice recently
FC1119/04	Public Participation	It was also noted that complaints had been received regarding the County's streetlighting replacement scheme. The tops of the lights are buried in trees in Frenze Road, there is less light emanating from the bulbs and members were reminded that part-night lighting on connecting paths between main roads and estates should be switched on permanently. Councillor Kiddie agreed to investigate all matters.	KK	by 5.12.19	KK?
FC1119/07	Co-option	b) To consider conducting written ballots for future co-options to Diss Town Council	Clerk	immediately	On a future agenda
FC1119/10	VE Day 75	To appoint Cllrs Browne, Collins, Kiddie, Welch to work with Andy Rackham and the Clerk to investigate options for VE & VJ Day 75 celebrations.	SB/DC/SK/JW/AR/ Clerk	immediately	4th meeting scheduled for 16th March. Intergenerational tea party booked at Corn Hall for Sunday 10th May. Awaiting confirmation of guests
FC0120/07	Budget 2020/21	1. To approve an allocation of £5k from Earmarked Reserves Community Infrastructure Levy funds towards the Residents Parking Scheme 2. To approve the budget for 2020/21, which reflects a 0% increase for Diss taxpayers on the current year and a contingency of 2.25% for 2020/21 3. To approve a precept demand to South Norfolk Council of £560,548.45 or £202.73 for Band D households.	RFO/Clerk	immediately	Done
FC0120/08	Schedule of Council Meetings 2019/20	To approve the revised schedule of meetings for the remainder of 2019/20	Clerk	immediately	Done