

# Tibberton Parish Council

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## NOTICE OF FINANCE COMMITTEE MEETING

The first meeting of Tibberton Parish Council's Finance Committee will be held on Thursday 2<sup>nd</sup> February 2023, 6.30pm at Tibberton Parish Hall

The meeting is open to members of the public. Due to the reduced time for this meeting before the full council meeting starts at 7.30pm there is no opportunity for members of the public to ask questions.

### Summons

Members of Tibberton Parish Council's Finance Committee are hereby summoned to attend this meeting at Tibberton Parish Hall for the purpose of transacting the business detailed on the following pages.

Signed: *G Lungley*  
Gill Lungley, Support Officer / Acting Clerk

Date: 26<sup>th</sup> January 2023

### AGENDA

1. **Chairman's welcome.**
2. **Apologies.** To receive apologies from absent members and record the reason for absence.
3. **Declarations of Interest**  
Members are reminded that to ensure transparency and retain public confidence in the council's decisions they are required to –
  - a) Keep their Register of Interests form up to date
  - b) Declare any Disclosable Pecuniary Interests (DPI), any Other Registerable Interests (ORI) and any Non-Registerable Interest (NRI) relating to items on the agenda and the nature of those interests.
4. **To consider written requests from councillors seeking a dispensation.** Having declared an interest in any agenda item councillors may only stay in the meeting when that item is discussed if the council permits dispensation to a) stay, or b) stay and speak, or c) stay, speak and vote. Written requests for the granting of a dispensation must be made to the Clerk in advance of the meeting.
5. **To be reminded** of committee's Terms of Reference, approved at TPC meeting held 12/01/2023, minute 10a. (page 3)
6. **To note receipts** of Community Infrastructure Levy and s106 Planning Gain – see reports and updates on pages 4 – 6, and construct a CIL return for WDC.
7. **To note receipt of accounts for telephone kiosk refurbishment** (page 7)

8. **To note and comment on the updated budget comparison** (page 8)
9. **To review the council’s management of risk, both financial and operational** see reports on pages 9 to 14 inc. Notwithstanding the results of independent review, the council is required to assess the likely risks it faces on an annual basis. The Annual Governance Statement includes at assertion 5: *“We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.”*  
And at assertion 3: *“We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.”* Which means the council *“made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.”*  
To ensure compliance with the Annual Governance Statement it is recommended the council adopt the Internal Controls Policy with Statement of Internal Controls on pages 9 to 12 and the Operational Risk Assessment on pages 13-14.
10. **To consider the appointment of an Internal Auditor for the financial year 2022/23.** Terms of reference for the appointment of an internal auditor are provided on pages 15-16. The internal auditor will carry out a separate function to the independent accountant who has been appointed to review the council’s accounts from April 2014 to March 2022. The internal auditor’s role will be to refer to the ongoing work, following its acceptance by the council, and use it to inform the audit as required under the terms of the Annual Governance & Accountability Return. The role will also include assessing the proposed arrangements (process and control) to be used going forwards.  
**It is recommended to appoint DKE Audit** for this work.
11. Items for discussion at next meeting.
12. Date and time of next meeting.

**Finance Committee members:**  
**Cllr Diana Nutting (Chairman), Cllr Michael Doolin,**  
**Cllr Rob Grimer, Cllr Mike Leci**

**Committee Terms of Reference (reminder)**

**1. Authority**

The Finance Committee is appointed by and is solely responsible to Tibberton Parish Council. The committee duties are defined and agreed by the main council who may vote, at any time, to modify the committee's powers.

**2. Membership**

All members of the committee will be elected councillors. The committee will consist of no fewer than three elected councillors. A quorum at the committee's meetings will consist of no fewer than three elected members. The committee will meet monthly with the responsible financial officer in attendance but can also be convened to deal with special events as they occur.

**3. Record of Proceedings**

Written minutes will be taken to record the committee's decisions and actions which will be circulated to all councillors with recommendations for the next full council meeting.

**4. Responsibilities**

- a. The committee's primary purpose is to oversee the council's financial resources and to recommend strategy and action on policy and operational matters concerned with council's finances.
- b. The finance committee will have the following specific duties:
  - i. To liaise with the responsible financial officer in the preparation of budgets and recommendations for precept.
  - ii. To monitor income and expenditure against budget on a monthly basis
  - iii. To ensure adequate financial controls are in place to utilise and protect the council's finances and assets
  - iv. To ensure that the council is observing financial regulations
  - v. To monitor and effect compliance with internal and external audit and other financial procedures, regulations and statutes.
  - vi. To monitor the council's financial risk assessments and recommend changes where necessary.

Our ref: CIL/20/02001/FUL

Your ref:

17 August 2021

Tibberton Parish Council  
c/o Mrs Jeanette Hill

Dear Clerk

### **Community Infrastructure Levy Neighbourhood Fund**

#### **Payment Period: 01 April 2021 to 30 September 2021**

During the timeframe stated above, development has commenced within Tibberton parish that has resulted in Community Infrastructure Levy (CIL) being paid to Wychavon District Council.

To help communities to accommodate the impact of new development, the government has determined that a proportion of the CIL paid shall be provided directly to the town/parish council as a Neighbourhood Fund.

The Neighbourhood Fund is to be 25% of CIL monies received by Wychavon District Council for developments within parishes with a Neighbourhood Plan, or 15% without a Neighbourhood Plan (the latter being capped at a maximum of £100 per council tax dwelling). Payment is calculated based on the status of the Neighbourhood Plan in an area at the point at which the planning permission first permits the chargeable development (ie full or reserved matters permissions).

Payment of the Fund will be made by Wychavon District Council on a bi-annual basis, in April and October, around the same time as the parish precept.

For the payment period stated at the top of this letter, the amount of CIL money due to the parish council is **£1,257.48**. In accordance with regulatory requirements, this money must be spent by the parish council within 5 years of receipt, or if not, returned to the district council. A remittance advice is attached, breaking down the payment over the various developments which commenced during the period in the parish.

In line with the regulations, monies received must be used to support development by funding:

- The provision, improvement, replacement, operation or maintenance of infrastructure or
- Anything else concerned with addressing the demands that development places on an area.

In order to maximise the impact that the Neighbourhood Fund has on the parish, Wychavon District Council recommends that consideration be given to the type of infrastructure the Neighbourhood Fund can support, and in particular, this should be informed by discussions about infrastructure priorities with the local community, neighbouring parishes and the district council. This can be based around the following types of consideration:-

- Listing of priorities of community infrastructure needs;
- Identified infrastructure linked to development;
- Identify infrastructure (local and strategic) that could be delivered cumulatively or
- Specific forms of infrastructure identified in a Neighbourhood Plan, or town or parish plan.

In order to ensure transparency, regulations state that, following receipt of the Neighbourhood Fund, town and parish councils **must**, for each following financial year, (irrespective of whether any CIL is received or spent in that year) publish a list of their:

- Total Neighbourhood Fund receipts;
- Total Neighbourhood Fund expenditure;
- A summary of Neighbourhood Fund expenditure – to include to what the Neighbourhood Fund has been applied, and the expenditure on each; and
- The total amount of Neighbourhood Fund retained at the end of the reported year.

For further information on the CIL contribution procedure, please contact one of the following officers: Andrew Ford [email: [andrew.ford@wychavon.gov.uk](mailto:andrew.ford@wychavon.gov.uk) tel: 01386 565362]; Heather Peachey [email: [heather.peachey@wychavon.gov.uk](mailto:heather.peachey@wychavon.gov.uk) tel: 01386 565475] or Steve Smith [email: [alison.davis@wychavon.gov.uk](mailto:alison.davis@wychavon.gov.uk) tel: 01386 565207] or visit the Council’s website CIL page for further guidance [[www.wychavon.gov.uk/community-infrastructure-levy](http://www.wychavon.gov.uk/community-infrastructure-levy)].

Yours sincerely

VIC ALLISON  
Deputy Managing Director

Information received 01/2023 following request to WDC for update.

**Tibberton Parish - Community Infrastructure Levy**

Planning Application No.	Date Paid to Parish	Amount Due to Parish	Site Address
17/00500/FUL	April 2019	£ 1,536.00	Land adjacent to Porlar, Plough Road,
20/00239/FUL	April 2021	£ 760.96	Land adjacent black and white cottage, Foredraught Lane.
20/02001/FUL	September 2021	£ 1,257.48	Land at OS 9057 5806 Annflo Foredraught Lane
21/02434/FUL	To be forwarded to Tibberton PC in April 2023	£ 694.97	The Croft, Plough Road
<b>Total CIL paid over to Parish</b>		<b>£ 4,249.41</b>	

These funds must be spent within 5 years of receipt in accordance with the regulatory requirements, or if not spent must be returned to the district council.

Are councillors aware of any payments made from these receipts on community projects?

Our Ref: HP/JAB/S.106

22 December 2022

Miss J Hill  
Clerk to Tibberton Parish Council

**Information from Wychavon  
District Council re s106 receipts**

Dear Miss Hill

**Section 106 Contributions  
Monies Held**

I thought it might be useful if I wrote to all Parish Councils with information on what s.106 monies the Council currently holds in your area. I know that a number of Parish Clerks are regularly in touch with me so may already have this information to hand, however, rather than leave those people out I have decided to write to everyone over the next few weeks. Please note that I have not included details of money held for education, recycling, Worcester Transport Strategy etc. as these sums are spent by either ourselves or the County Council.

Below is a list showing details of sums **received** and giving a brief subject heading as to what they must be spent on. For full details please refer to the s106 agreements themselves. These can be found on the Council's web site by searching on planning applications. You can either use the application number, put in the address or even search using the ward or the applicant details. Although there are a lot of documents on the electronic file the s106 agreement can be found roughly around the same date/place as the decision notice granting permission.

Application Number: W/15/00330/PN

Site Address: Hawthorn Rise, Tibberton

Contributions:

Off Site Public Open Space (part allocated)	£9,968.00
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The above sums can be applied for if you or local community groups have a project that is suitable. Do not feel that money needs to be spent as soon as possible – it is important to use the money wisely and try to get other funding to combine with these sums to perhaps do a larger project. These sums do not come along very often so make sure that they are spent wisely. I have enclosed for your information, a hand out that I did for a members training session on Spending S106 Money that you might find useful.

If you have any queries concerning the above then please do not hesitate to get in touch.

Yours sincerely

Receipt of accounts relating to phone kiosk refurbishment

<b>Tibberton Action Group Phone Kiosk Refurbishment and Conversion to a Free Book Exchange and Info Hub</b>			
<b>Item</b>	<b>Price</b>	<b>Reason</b>	<b>Total Cost</b>
Signs x 3	£84.00	To show the clear use of the kiosk	£276.94
Water based wood stain	£20.95	To form an attractive finish to the interior woodwork	
Cable Ties x2 packs	£3.49		
	£1.79	To clamp glazing rods together whilst repairing fastenings	
Water proof sealant	£12.76	To seal signs and leaking metalwork	
Masking tape	£11.00	Precise paintwork demarking	
Flat metal file	£6.00	Deburring and rust removal	
Grey spray primer	£7.00	Priming of rotted wooden door after repair	
Pine cladding x 6 packs	£37.50	Back panel of shelving for books	
Wood Wax	£27.95	To seal the stained pine wood cladding	
Shelf Brackets x4	£27.80	To mount 2 shelves for books	
Pine strip edging	£15.25	To finish cladding edges	
Pink Grip adhesive x4 and self tapping screws	£21.45	Adhesion of cladding and edging strips to steel structure	

## Budget analysis for year to 10/01/2023

<b>BUDGET ANALYSIS</b>		
	<b>Budget 2022/23</b>	<b>Actual 2022/23 to 10/01/2023</b>
<b>RECEIPTS</b>		
Precept	36,509.00	36,509.00
Council tax support grant	711.00	711.00
Community Infrastructure Levy (CIL)		
Lengthsman Scheme grant	1,849.20	2,148.75
Interest received		63.48
Miscellaneous		150.00
WCC divison member's grant		
From reserves		
<b>Total</b>	<b>39,069.20</b>	<b>39,582.23</b>
<b>PAYMENTS</b>		
Chairman's allowance	60.00	-
Public Works Loan Board repay	14,500.00	13,654.50
Audit	1,000.00	75.00
Bank Charges		247.88
Staffing, salary costs	7,200.00	13,582.30
Admin expenses	700.00	468.08
Lengthsman	1,849.20	945.00
Training, staff and councillors	250.00	-
Elections	2,000.00	50.00
Equipment	210.00	101.14
Insurance	3,500.00	1,879.46
Subscriptions	1,200.00	377.84
Hire of meeting room	-	-
Village Hall energy	-	2,520.39
Village Hall landlord obligations	3,100.00	-
Village Hall equipment	-	-
Village Hall contingencies	-	-
Professional services	1,000.00	1,800.00
VAS equipment and road safety	2,000.00	-
Grants and donations	350.00	600.00
Contingencies	100.00	-
s137	50.00	-
<b>subtotal</b>	<b>39,069.20</b>	<b>36,301.59</b>
VAT		446.99
Capital Expenditure from reserve		
<b>Total</b>	<b>39,069.20</b>	<b>36,748.58</b>

**NB** staff costs include payments paid in Dec 2022 to HMRC for several previous years' PAYE, not previously shown in the record of actual receipts and payments.



## TIBBERTON PARISH COUNCIL INTERNAL CONTROLS POLICY

Date of presentation to Finance Committee	
Date adopted	
Date of next review	

### SCOPE OF RESPONSIBILITY

Tibberton Parish Council is responsible for ensuring its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

In discharging this overall responsibility, the council is also responsible for ensuring there is a sound system of internal control which facilitates the effective exercise of the council's functions, and which includes arrangements for the management of risk.

### THE PURPOSE OF THE SYSTEM OF INTERNAL CONTROLS

The system of internal control is designed to manage risk to a reasonable level rather than eliminate all risk. It cannot provide an absolute assurance of effectiveness. The system of control is based on an on-going process to identify the risks to achievement of the Council's policies, aims and objectives, to evaluate the likelihood of those risks being realised and to manage them efficiently, effectively and economically.

### THE INTERNAL CONTROL ENVIRONMENT

#### The Council...:

- Has appointed a Chairman who is responsible for the smooth running of meetings.
- Meets at least four times each year, including an annual meeting in May.
- Approves budgets for the following year at its December/January meeting from which the Council approves the level of precept for the following financial year.
- Regularly monitors, through the Finance Committee, the actual expenditure against budget with a forecast for the end of the year, revised as necessary.
- Appoints and reviews the work of the Internal Auditor.

#### The Clerk to the Council/RFO...:

- is responsible for administering the Council's finances.
- is responsible for the day-to-day compliance with the law and regulations that the Council is subject to and for managing risks.
- ensures that the Council's procedures, control systems and policies are adhered to.

#### Payments:

All payments are reported to each meeting of the Parish Council. Two members of the approved bank signatories must authorise every cheque after review of the accompanying invoice; payments made through the online banking system will be entered onto the system by the Clerk/RFO and then approved by any two of the authorised members having had sight of the accompanying invoices.

**Risk Assessments/ Risk Management:**

The council carries out a risk assessment in respect of actions and regularly reviews its systems and controls.

The council annually reviews and agrees its:

- Statement of Internal Controls (attached to this policy)
- Operational Risk Assessment.

**Internal Audit:**

The council has appointed an Independent Internal Auditor who reports to the Council on the adequacy of its:

- Records
- Procedures
- Systems
- Internal controls
- Regulations
- Risk Management
- Reviews

The council has agreed Terms of Reference for Internal Audit (separate document).

**External Audit:**

The Council's External Auditors are appointed by the Smaller Authorities Audit Appointments Ltd (SAAA) and submit an annual Certificate of Audit, which is reported to the Council.

**REVIEW OF EFFECTIVENESS**

The Council is responsible for conducting an annual review of the effectiveness of the system of internal control. The review of the effectiveness of the system of internal control is informed by the work of:

- The Full Council
- The Finance Committee
- The Clerk to the Council/RFO who has the responsibility for the development and maintenance of the internal control environment and managing risks.
- The independent Internal Auditor who reviews the Council's system of internal control and completes the internal audit section of the Annual Governance and Accountability Return.
- The External Auditor, who makes the final check using the Annual Return and issues an annual audit report (part 3 of the Annual Governance and Accountability Return).
- The number of significant issues that are raised during the year.

Any concerns about the effectiveness of the system of internal control are investigated and action taken as appropriate.

~ End ~

## STATEMENT OF INTERNAL FINANCIAL CONTROLS

Cash Book / Bank reconciliations	<ul style="list-style-type: none"> <li>• The cash book is kept electronically (in spreadsheet format), maintained up to date from original documents (cash received, invoices, payments (s/o) made and cheques as they are prepared)</li> <li>• The cash book is reconciled to the bank statement at least monthly</li> <li>• Reconciled accounts are prepared in advance of each Council meeting</li> <li>• The cash books, payments and receipts, and bank reconciliation is reviewed and approved by a member of the Parish Council nominated as internal control, regarding the underlying records (bank statements and minutes plus copies of accounts papers etc) at least biannually</li> <li>• The bank reconciliation is reported to the Parish Council and minuted</li> <li>• The latest financial position and movements on the Parish Council's cash balances are reported at each council meeting and can be traced back to the expenditure approved in the previous meeting via the minutes</li> </ul>
Financial Regulations	<p>The Parish Council has adopted financial regulations, based on the model version prepared by NALC. The regulations are reviewed for continued relevance and amended where necessary by the RFO with any proposed amendments subject to approval by the Parish Council.</p>
Order/Tender controls	<ul style="list-style-type: none"> <li>• The Financial Regulations list the number of estimates, quotes or full tenders that must be invited depending on the value and nature of the work.</li> <li>• Official orders/letters are sent to suppliers for services which are not regular in nature</li> </ul>
Payment controls	<ul style="list-style-type: none"> <li>• Depending on the nature of the supply, the RFO signs the purchase invoice to indicate that the supply has been received, that the supply has not previously been paid and that the invoice calculations are correct.</li> <li>• Purchase orders/emails/letters ordering the work are matched to purchase invoices where applicable</li> <li>• Payments will be listed in cheque or voucher number order in the cash book</li> <li>• All invoices for payment are listed on the meeting agenda, or agenda appendix, where the payment is to be minuted</li> <li>• Payments made are listed in the minutes of the meeting. Original invoices are available to the Councillors signing the cheques</li> <li>• Cheques will be signed by two councillors, who are authorised to sign as shown on the council's bank mandate.</li> <li>• The council has a BACS system in place. The RFO is authorised to set up BACS payments online but as the RFO is not an authorised signatory, cannot authorise payments.</li> <li>• Four members of the council are authorised to approve online bank payments. They cannot set up payments, only view and authorise them.</li> <li>• The RFO is authorised to transfer funds internally ie from one of the council's accounts to another, but not to make payments.</li> <li>• The RFO maintains control of the cheque book at all times, cheques will only be issued and signed for payments approved in Council meetings. The RFO will prepare cheques but is not authorised to sign them.</li> <li>• Every payment is identified by a sequential voucher number. This number is used to identify the transaction in the payments cashbook, the invoice and cross referenced on the bank statement in ink.</li> <li>• When invoices are paid by cheque, they are identified by the cheque number and referenced in the cashbook by the cheque number, as well as by the voucher number. This is cross checked with the bank statements.</li> <li>• When invoices are paid by BACS, they are identified by the voucher number which is cross checked with the bank statements.</li> <li>• The minute number of the minute authorising bank payments or cheques is detailed on each invoice.</li> </ul>

Legal Powers	A proper legal power is identified in advance of any expenditure. The legal power for expenditure is shown on the agenda and minutes for payments made.
Payments made under section 137 of the Local Government Act 1972 (aka "The Free Resource")	<ul style="list-style-type: none"> <li>• A separate s137 account is maintained in the cash book / spreadsheet.</li> <li>• Each year the RFO calculates the maximum allowable amount of s137 expenditure and ensures that it is not exceeded – confirmed to the Parish Council when expenditure is considered either by reference to a specific budget for that payment or to the amount of unspent s137 money available</li> <li>• Requests for expenditure from s137 are made clear on the meeting agendas where the payment is to be approved.</li> <li>• Each record of expenditure from s137 is properly minuted.</li> </ul>
VAT repayment Claims (VAT126)	<ul style="list-style-type: none"> <li>• RFO ensures compliance with VAT notice 749</li> <li>• RFO ensures that all invoices are addressed to the Parish Council.</li> <li>• RFO ensures that proper VAT invoices are received where VAT is payable.</li> <li>• RFO maintains a VAT account to show that the correct amount of VAT is reclaimed in the year and submits a claim for repayment bi-annually.</li> </ul>
Income controls	<ul style="list-style-type: none"> <li>• RFO ensures that amount of the precept received is in accordance with the precept request sent to the District Council.</li> <li>• RFO ensures that the precept instalments are received when due.</li> <li>• RFO ensures that other receipts (deposit interest, allotment and land rents) are received when due and correctly calculated.</li> <li>• Individually numbered receipts are issued for cash received and a copy kept.</li> <li>• Receipts are recorded on the cash book / spreadsheet when received.</li> <li>• Income is banked promptly.</li> </ul>
Financial reporting	A Budget control, comparing actual receipts and payments to the budget and the previous year is prepared on at least a monthly basis, presented to each Parish Council meeting and minuted.
Budgetary controls	<ul style="list-style-type: none"> <li>• The budget is approved by the Parish Council before the end of the financial year preceding the year to which it relates.</li> <li>• The precept amount is identified following approval of the budget; the precept demand is issued to the billing authority by the date stipulated by the billing authority and in any case before 1<sup>st</sup> March at the latest.</li> </ul>
Payroll controls	<ul style="list-style-type: none"> <li>• The Clerk is an employee and the RFO must register the Council with HMRC online; the Council, via RFO is responsible for reporting PAYE &amp; NI monthly.</li> <li>• The Clerk's salary is set by the Council and a minute is prepared to show the agreed salary.</li> <li>• The salary is paid by standing order.</li> <li>• The RFO will ensure that all the necessary payroll returns are made to HMRC and will retain evidence that this has been done.</li> <li>• The RFO will act for the Parish Council regarding Pension duties and will work with the member appointed as the employer's contact.</li> </ul>
Office and clerk's expenses	<ul style="list-style-type: none"> <li>• The clerk submits an invoice for reimbursement of monies owing by way of an expense account, in advance of each meeting</li> <li>• The expenses cover a contribution towards the cost of maintaining an office at the clerk's home and any out of pocket expenses as well as motoring expenses, as laid down by joint SLCC/NALC guidelines</li> <li>• Expenses are paid by BACS and the expense sheet treated as an invoice for accounting purposes</li> </ul>
Asset Control	<ul style="list-style-type: none"> <li>• The RFO maintains a full asset register</li> <li>• The existence and condition of assets is checked on a six-monthly basis by a member of the Parish Council</li> <li>• The adequacy of insurance of the Parish Council's assets is considered annually in advance of the insurance renewal.</li> </ul>

# TIBBERTON PARISH COUNCIL OPERATIONAL RISK ASSESSMENT

Date of presentation to Finance Committee	
Date adopted	
Date of next review	

## Introduction

The parish council is required to comply with the law. The Accounts and Audit Regulations 2015, s3 refers to the requirement for the council to ensure that the financial and operational management of the authority is effective and includes effective arrangements for the management of risk.

Tibberton Parish Council has an agreed policy for managing financial risk (Internal Controls) and has an agreed statement of internal controls. This document adds to the fore-mentioned documents to provide evidence of effective arrangements for managing operational risk.

On an annual basis, the Parish Council will review, assess and record:

### 1. The availability and performance of council members.

1a. This means that in addition to their legal duties which require each member to:

- complete and sign a declaration of acceptance of office
- complete and sign their entry on the register of interests
- declare all relevant pecuniary and other interests as and when they arise,

all council members will, where possible:

- ★ complete a full term of office.
- ★ Maintain a list of potential members in the event of a casual vacancy.
- ★ Advise in good time their intention not to stand for re-election.
- ★ Agree an annual timetable of council meetings at the annual council meeting.
- ★ Attend all meetings when summoned to attend.
- ★ Give notice if unable to attend any meeting to which they have been summoned.
- ★ Notify the clerk if they are to be away from home for more than one week.
- ★ Regularly review their entry on the register of interests and amend if necessary.
- ★ Attend relevant training courses including an induction course within six months of becoming a council member.
- ★ Read key parish council documents (Code of Conduct, Standing Orders, Financial Regulations) at least once, know where to find them and review them at least annually.
- ★ Prepare fully for each council meeting.
- ★ Support the Chairman and the decisions made in the democratic forum of the council meeting.

1b. The Chairman is to be the public face of the parish council who speaks for, and represents, the council at parish community or other civic occasions and functions.

### 2. The availability and performance of the Proper Officer (the Clerk/RFO).

2a. This means that in addition to the legal duties which require the Clerk/RFO to:

- prepare and sign the agenda for all council meetings
- manage the council's financial affairs

the Clerk will, where possible:

- Possess or undertake training for, the Certificate in Local Council Administration
- Comply with their job description.
- Maintain a calendar for all policy reviews and a record of key procedures.

- Agree in advance with the Staffing Committee their holiday dates.
- Notify the council in advance of any significant absences.
- Publish an out-of-office email response with alternative points of contact if absent for more than one week.
- Attend training courses as and when necessary.
- Maintain a continuous professional development (CPD) record to achieve an annual minimum of 12 CPD points.
- Ideally give three months' notice when intending to leave the council.

2b. The council will, where possible:

- Follow the nationally endorsed (NALC and SLCC) terms of employment.
- Appoint staff members subsequent to interview and receipt of references and subject to compliance with the council's rules on equality of opportunity.
- Provide, maintain and keep up to date all necessary tools and equipment needed by the Clerk to comply with their job description including all necessary office, computer, storage and communication equipment and facilities.
- Advertise any vacancy in the office of clerk locally and via the county association.

### 3. Security, Freedom of Information, GDPR and other statutes.

3a. The Clerk is expected to, where possible:

- ❖ Maintain a system to facilitate easy access to council records.
- ❖ Safeguard key documents against loss by theft or fire, and retain a copy of such documents stored in a different location, eg cloud storage
- ❖ Ensure regular back-up of electronic files and records.
- ❖ Follow the council's Retention and Disposal Policy
- ❖ Ensure electronic records are safeguarded against virus and malware and provide evidence that appropriate anti-virus software is in use.
- ❖ Ensure only essential paper records are retained and that they are safely stored with a record kept of what they are and where to find them.
- ❖ Maintain the council-specific email address: [clerk@tibbertonparishcouncil.gov.uk](mailto:clerk@tibbertonparishcouncil.gov.uk)
- ❖ Ensure the council's email address is used only for council business.
- ❖ Maintain the council's Asset Register for annual review by the council.
- ❖ Present the annual insurance review which covers all known risks and all the council's assets, to the council for approval.
- ❖ Ensure the council's administration tools are well maintained and securely stored.
- ❖ Maintain a list of all passwords and usernames securely and not divulge them to anyone except insofar as to notify the Chairman how to access the list.
- ❖ Follow the rules regarding data protection, confidentiality, libel and copyright.
- ❖ Confirm with the website provider that they are working to ensure protection against hacking and viruses.
- ❖ Work within the standards set by NALC for the Local Council Awards Scheme working to the Foundation level as a minimum.

3b. The Parish Council is expected to annually review:

- ❖ Standing Orders, Financial Regulations and Code of Conduct.
- ❖ Key procedures guidance and policies, including this document.
- ❖ Its Complaints Policy, Grant Awarding Policy and Publication Scheme
- ❖ The council's asset register and insurance cover.

### 4. Emergency and Contingency Plans

This means that the council will prepare for operational emergencies by:

- Ensuring council members know how to access council documents.
- The Clerk will maintain an emergency plan detailing key contacts.

~ End ~

**TIBBERTON PARISH COUNCIL**  
**Internal Audit - Terms of Reference**

Date of presentation to Finance Committee	
Date adopted	
Date of next review	

**Objectives & Responsibilities**

The Primary objective of the Internal Audit is to review, evaluate and report upon the adequacy of the internal control systems.

The internal control systems established provide assurances that the Parish Council’s objectives will be achieved with particular reference to:

- the effectiveness of operations;
- the economic and efficient use of resources;
- compliance with applicable policies, procedures, law and relevant regulations;
- the safeguarding of assets and interests from losses of all kinds, including those arising from fraud, irregularity and corruption;
- the integrity and reliability of information, accounts and any data.

**The Internal Auditor will be expected to:**

- carry out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year in order to be able to complete the relevant section of the Annual Return;
- review the reliability and integrity of financial information;
- review the means of safeguarding assets and verify their existence, if that is deemed appropriate;
- appraise the economy and efficiency with which resources are employed and identify, where appropriate, opportunities to improve performance and make recommendations if required;
- review the established systems to ensure that all policies, procedures, laws and regulations which could have a significant impact on operations, determining whether the Parish Council is in compliance;
- review operations and activities on a regular basis to ascertain whether the results are consistent with the Parish Council’s objectives and whether they are being carried out within the scope set out.

**Scope of Internal Audit Activity**

There are no limitations to the Internal Auditor’s scope of activities. The scope of the Internal Audit allows for unrestricted access to the Parish’s activities, including both financial and non-financial systems of internal control.

The Internal Audit shall, as a minimum, cover areas which will provide a test of key controls in order to provide assurances that coverage has been met.

## **Independence**

The Internal Auditor is to be independent of the operations, both financial control and management, of the Parish Council and is competent in the understanding of the law and requirements which are applicable to local councils, as stated in Governance and Accountability for Smaller Authorities in England. They should also have an understanding of simple accounting and basic PAYE and VAT requirements.

If there are any changes to the Internal Auditor's personal circumstances which may call into question their independence, it should be reported to the Parish Council in writing and subsequently acknowledged.

The main way to determine the effectiveness of an Internal Audit is that it is seen to be independent in its planning and operation and, as such, will have unrestricted access to the Clerk and will be segregated from the day-to-day operations of the Parish Council.

Objectivity will be preserved by ensuring that the Internal Audit is free from any conflicts of interest and does not undertake any non-audit duties on behalf of the Parish Council.

## **Rights of Access**

There are no limitations to the Internal Auditor's access to records. They have the authority to access all assets, records, documentation, correspondence and control systems, in addition to receiving any information and explanations considered necessary and requiring the Clerk to account for cash or any other asset under their control.

## **The Parish Council's Responsibilities**

The RFO / Clerk and Council have clearly defined responsibilities for risk management, internal financial control, internal audit and prevention of fraud and corruption.

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

## **Reporting**

The Internal Auditor will formally report on their results following each audit and make any appropriate recommendations to the Parish Council; they will also ensure that any corrective actions, where appropriate, are carried out.

~ End ~