



Leigh-on-Sea Town Council

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Chairman: Cllr Richard Herbert
Vice Chairman: Cllr Syrie Cox
Town Clerk: Paul Beckerson



MINUTES OF THE MEETING OF THE POLICY AND RESOURCES COMMITTEE HELD ON TUESDAY 3rd MARCH 2015 AT THE LEIGH COMMUNITY CENTRE, 71-73 ELM ROAD, LEIGH-ON-SEA

Present Cllrs: Donald Fraser (Vice Chairman), Richard Herbert, Carole Mulronee and Jane Ward

In Attendance: Paul Beckerson (Town Clerk)

The meeting opened at 7.30pm

160. VICE CHAIRMAN'S OPENING REMARKS

The Vice Chairman welcomed members to the meeting and introduced the agenda stating that some of the items were a response to last year's qualified audit.

161. APOLOGIES FOR ABSENCE

Cllrs Syrie Cox, Pat Holden and Patsy Ryan

162. DECLARATION OF MEMBERS' INTERESTS

Cllr Carole Mulronee declared a non-pecuniary interest in Strand Wharf as a Southend Borough Councillor.

163. APPROVAL OF THE MINUTES OF THE MEETING OF 3rd FEBRUARY 2015

The minutes of the meeting of 3rd February 2015 were agreed as a correct record and signed by the Vice Chairman.

164. ANNUAL TOWN MEETING WORKING PARTY MINUTES 13th FEBRUARY 2015 – Report 2488/ATMWP (Appendix 1 to the agenda)

The Committee **RESOLVED** to note the minutes.

165. COMMUNITY ENGAGEMENT WORKING PARTY – Decision Report 2487/CEWP (Appendix 2 to the agenda)

Members **noted** the report and considered the recommendation.

Recommendation

That the committee approves the twice yearly production of a Leigh Town Council Publication as outlined in the Working Party Report. That £9,000 be allocated to this from the Community Engagement Budget. That delegated authority for the production and content be given to the Town Clerk in consultation with the designated editor.

The Committee **RESOLVED** to agree the recommendation.

166. REVIEW OF CORPORATE GOVERNANCE & INTERNAL CONTROL MEASURES (Appendix 3 to the agenda)

The Committee reviewed the control measures attached to the eight governance statements making amendments to 1, 2 and 6. Amended Control Measures attached as Appendix 1.

The Committee **RECOMMENDED** the amended Corporate Governance and Internal Control Measures to Council.

167. REVIEW OF COUNCIL FINANCIAL RISK ASSESSMENT (Appendix 4 to the agenda)

The Committee reviewed each section of the Financial Risk Assessment, making some amendments to sections A, B, C, D and F. Amended Financial Risk Assessment attached as Appendix 2.

The Committee **RECOMMENDED** the amended Financial Risk Assessment to Council for adoption.

168. STANDING ORDERS, TERMS OF REFERENCE AND FINANCIAL REGULATIONS

The Committee **RESOLVED** to **note** that the Standing Orders, Terms of Reference and Financial Regulations have all been reviewed and revised during the current financial year

169. DISPLAY OF AUDIT NOTICE AND ANNUAL ACCOUNTS ON COMPLETION OF AUDIT

The Committee **noted** that the Annual Accounts have been displayed on Notice Boards and posted on the website in accordance with the Accounts and Audit (England) Regulations 2011 (SI 2011/817) and that all the other requirements have been fulfilled.

170. POLICY AND RESOURCES BUDGET Report 2490/PR as at 24th February 2015 (Information Report for **noting**) (Appendix 5 to the agenda)

The Committee **RECOMMENDED** the following underspends to Council as earmarked reserves.

Bursary Fund; Elections; Capital Project Fund; Intern and Renewals

The report was **noted**.

171. REFERENCES FROM OTHER COMMITTEES

Environment and Leisure Committee – Minute 79 Strand Wharf Paving – Report 2481/PB (Appendix 3 to the E&L agenda)

It was **RESOLVED** that the option of using Pendle limestone setts be utilised in the Strand Wharf Project and that the budget sum previously agreed be increased to a maximum of £47,656.98 to be funded from the Capital Projects Fund and that this be **RECOMMENDED** to Policy & Resources Committee and Council.

The Committee **RECOMMENDED** the budget increase to Council.

Community Facilities Committee – Minute 89 Creation of Earmarked Reserves

Skate Park Budget – that any underspend at the end of the financial year be an earmarked reserve for Skate Park Maintenance. Proposed Cllr Carole Mulrone; seconded Cllr Richard Herbert

Leigh Community Centre Budget – that any underspend at the end of the financial year be an earmarked reserve for Refurbishment Works and Equipment in the Community Centre. Proposed Cllr Carole Mulrone; seconded Cllr Richard Herbert.

Highway Budget - that any underspend at the end of the financial year be an earmarked reserve for bollard painting and street sign cleaning. Proposed Cllr Carole Mulrone; seconded Cllr Caroline Parker

The Committee **RESOLVED** to recommend the creation of the above earmarked reserves to Policy and Resources Committee.

The Committee **RECOMMENDED** the creation of the above proposed earmarked reserves to Council.

172. QUARTERLY FINANCIAL CHECKING – Report Cllr Donald Fraser

The Committee **noted** the report.

173. STAFF HANDBOOK FINANCIAL COSTING FROM HR CONSULTANT – Council 10th December 2014 - Minute 84d (i) Finance and General Purposes Committee.

The Committee **RESOLVED** to approve the expenditure to be taken from the Legal Costs Budget with the balance from virements (ATM & Localism Act) within the P&R Budget.

174. OFFICE AND COMMITTEE BUDGETS (information Reports for **noting**)

- Office Budget Report 2491/PR as at 25th February 2015 (Appendix 6 to the agenda)

The Committee **noted** all overspends within the budget and **RESOLVED** to leave them as overspends.

The report was **noted**.

- Committee Income and Expenditure Report 2489/PR as at 25th February 2015 (Appendix 7 to the agenda)

The report was **noted**.

175. TO NOTE INCOME AND APPROVE EXPENDITURE SINCE THE LAST MEETING

See report 2486/I&E (Appendix 8 to the agenda)

The Committee noted the income and **RECOMMENDED** the expenditure to Council.

176. BANK ACCOUNT BALANCES as at 24th February 2015 were **noted**.

The meeting closed at 8.52pm

CORPORATE GOVERNANCE REPORT FOR THE **POLICY AND RESOURCES** COMMITTEE

Introduction

Corporate governance is defined as "a system of law and sound approaches by which corporations are directed and controlled focusing on the internal and external corporate structures with the intention of monitoring the actions of management and directors and thereby mitigating agency risks which may stem from the misdeeds of corporate officers"

Corporate governance is about doing the right things in the right way. It's about demonstrating accountability and transparency in our actions and decisions. It affects us all.

The Audit Commission has defined corporate governance in the public services as *"the framework of accountability to users, stakeholders and the wider community, within which organisations take decisions and lead and control their functions, to achieve their objectives". It therefore requires "robust systems and processes, effective leadership and high standards of behaviour, a culture based on openness and honesty and an external focus on the needs of service users and the public"*.

Responsibility for Financial Management

The Council is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control which facilitates the effective exercise of its functions and which includes arrangements for the management of risk. The Council must conduct a review at least once a year of the effectiveness of its system of internal control. This review must be considered by the Council and they must approve an annual governance statement prepared in accordance with proper practices in relation to internal control and accompanied by the Accounting Statements.

Governance and Accountability

It is the responsibility of small bodies (the Council) to put in place proper arrangements to ensure the proper conduct of their financial affairs, and to monitor the adequacy and effectiveness of those arrangements in practice. Small bodies are required to maintain proper accounting records and control systems and to maintain an adequate system of internal audit of those accounting records and control systems.

Small bodies meet their responsibilities by preparing and publishing, and providing the auditor with, the accounts prepared for the financial year, together with such additional information and explanation as is necessary to provide sufficient evidence that they have maintained adequate systems of internal control and internal audit throughout the financial year. With the relaxation of the two signature rule, such proper arrangements to ensure proper conduct of financial affairs is even more crucial.

The Council maintains and regularly reviews its Corporate Governance, Financial and Physical Risk Assessment, Standing Orders and Financial Regulations.

The Annual Return

The Council must submit an Annual Return in accordance with proper accounting practices. The Annual Return:

- Reports the annual statement of accounts as approved by the Council
- Certifies that the Council has discharged its statutory duties in relation to its financial affairs
- Records that the external auditor has fulfilled their statutory responsibility
- Informs the local taxpayer and elector about how their council has operated during the last financial year
- Informs government and other stakeholders about the activity of local councils

Annual Governance Statement and Financial Risk Register

Leigh-on-Sea Town Council has the responsibility to adhere to the guidelines. Specifically the Town Council has to consider the 8 statements below and to consider how it manages them (see the tables supporting each statement).

1. The Council approved the accounting statements prepared in accordance with the requirements of the Accounts and Audit Regulations and proper practices with the specific control measures outlined below.

Risk Area	Further Definition	Action Taken	Further Actions Required
Legal	HMRC regulations	Followed Real Time Information requirements throughout year and at year end Salary Provision outsourced to External Expert Provider.	
	Pensions DWP regulations for	Council is a Member of LGPS administered by ECC.	Dispensation Polices approved in September 2014
	Incurring expenditure without legal authority	Financial Regulations reviewed in September 2014	All payments made in accordance with Financial Regulations and Standing Orders
	Failure to use funds under appropriate powers	Hold General Power of Competence	
	Laws, regulations and codes of practice	Training on Code of Conduct undertaken by clerk.	Keep up to date with any changes in law – responsibility of Clerk to advise Councillors, but also for Councillors to keep abreast of changes. Councillor Training shall be recorded and published.

2. The Council has maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness with the specific control measures outlined below.

Risk Area	Further Definition	Action Taken	Further Actions Required
Budget	Over/Under budgeting	Variance Spreadsheets as currently prepared.	Two Monthly report to Committees and Council, Reviewed by Councillors
		Budgets prepared in accordance with Financial Regulations.	Must now budget for at least 3 years forecast ahead as per new Financial Regs. All Committees to consider 3 year forecast when considering budget cycle.
		Project Budgeting	Continue to assess and review Committees projects on an annual basis together with forecasts of major expenditure and income over next 3 years.

Fraud, theft, loss	Internal Audit review	Internal Audit	Assess internal audit findings and take action to ensure they are addressed. Council reviews scope of Internal Audit on an annual basis.
	Stock Control Of Materials in LCC & LTC	We have introduced stock control. Head Caretaker responsible for stock control of LCC and Senior Administrator in respect of LTC stock	Regular checks made and recorded, then checked on a regular basis at least monthly. Checks to be supervised and checked by the Line Manager.
	Procurement	Procurement undertaken in accordance with Financial Regulations and Schemes of Delegation under preparation.	Council reviews outturn against Budget Heads. Extension of Scheme of Delegation to non-discretionary budgets.
	Cheques and other payment methods	Most payments continue to be made by cheque with two signatures. Where BACS or direct debit introduced, the mandate or payment approval schedule is signed by two Councillors.	Council to review and approve Direct Debit mandates on a yearly basis. Council to review and monitor future phasing out of cheque payments.
	Payment authorisations	Clerk has authority to make payments of up to £1000 within budget, Senior Administrator makes payment, not Clerk to ensure appropriate checks and balances.	Review cash amounts annually at time of insurance renewal to ensure adequate cover.
Handling and Holding	Cash	Reviewed cash holding/handling and discussed with internal audit. Value of cash holdings for banking in a single transaction are adequately covered on insurance policy	
	Receipts	All cash into the office is receipted.	
	Bad Debts	Policy written	Bad debts are submitted to P&RC for write off.

	Bank recon	Undertaken monthly by Senior Administrator	Councillor other than the Chairman or Vice Chairman of P&RC appointed to undertake quarterly reconciliation.
	Officer's decisions	New Legislation requires Officer's decisions to be published	Published as required and reported to relevant Committee.

3. The Council took all reasonable steps to assure itself that there are no matters of actual or potential non-compliance with laws, regulations and proper practices that could have a significant financial effect on the ability of the Council to conduct its business or on its finances.

See legal risks as above.

4. The Council provided proper opportunity during the year for the exercise of elector's rights in accordance with the requirements of the Accounts and Audit Regulations.

Risk Area	Further Definition	Action Taken	Further Actions Required
Legal	Accounts and Audit Regulations	Advertise as per Regulations and publish accounts on the website including two monthly payment schedules for all items.	To continue to publish all payment information on the website, specifically up to date budget vs actuals. Transparency

5. The Council have carried out an assessment of the risks facing the Council and have taken appropriate steps to manage these risks, including the introduction of internal controls and/or external insurance where required. Internal controls listed below.

Risk Area	Further Definition	Action Taken	Further Actions Required
Financial		Financial Risk Assessment Register	To be updated regularly at least annually.
Physical		Physical Risk Assessment Programme	To be assessed regularly by Town Clerk in all areas of activity.
Review of risks.		Risk Assessment Policy adopted by Council and reviewed annually.	Risk Assessment reviewed on an annual basis
Insurance	Risks physical and financial.	All assets valued over last year. Annual review.	Value of cash insured (<i>as in 2</i>).

6. The Council maintained throughout the year an adequate and effective system of internal audit of the council accounting records and control systems. Controls listed below.

Risk Area	Further Definition	Action Taken	Further Actions Required
Auditing	Internal Audit	<p>Chair or Vice Chair of P&RC checks cash books, payments to suppliers, authorisations, VAT returns and petty cash and reports to P&RC.</p> <p>Quarterly reconciliation by appointed Councillor.</p> <p>Two monthly report to each committee. Variance reports assists.</p> <p>Arranged three visits from Internal Auditor per year</p>	<p>To continue to be done quarterly and reported to the responsible committee.</p> <p>To ensure P&RC review variance monitoring by committees.</p> <p>To continue to ensure committees review their own budgets two monthly and that members have undertaken the appropriate budget and financial training.</p> <p>Annual review of effectiveness of internal auditor required</p>

7. The Council took appropriate action on all matters raised in reports from internal and external audit.

Risk Area	Further Definition	Action Taken	Further Actions Required
Audit	Internal Audit	Internal audit reports are considered at P&RC and appropriate actions taken and reported and discussed at Council.	RFO to ensure the matters raised by internal auditors are addressed.
	External Audit	Matters raised by external audit are reported to Council	To ensure the matters raised by auditors are addressed.

8. The Council have considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year end, have a financial impact on the council and where appropriate have included them in the accounting statements.

Risk Area	Further Definition	Action Taken	Further Actions Required
Accounts	Accounts are correct for the current year (RFO Auditors Accountants)	Suitable accounting policies are used that are applied consistently. Accruals are taken into account. Year-end accounts produced in accordance with regulations.	To maintain the standards required to produce the year end accounts efficiently. .

The internal audit

The internal audit plan demonstrates how the audit work will provide assurance for the Council's Annual Governance Statement. Internal audit maintains awareness of the Council's corporate governance arrangement

Conclusion

The Council has updated its budget procedure to enable it to have more control and awareness of spending. Other risks are controlled through review of insurances, training, internal audit and review of this, and consideration of assets and reserves.

Table: Risk Register - Level and Control (L = Likelihood, I = Impact, R = Risk – Low (1-2) Medium (3-4) High (6-9))

Area:	Risk:	Level:	Control System:	Monitoring and Review Method:	Responsibility:
A. Assets	A.1. Failure to protect physical assets	L:1	Building and Property: Assets register in place. Items insured, with value increased in line with RPI annually. Skate Park: Funds set aside annually towards capital replacement costs.	A.1.1. Asset Register: Document to be updated annually each March. Also on each occasion that any changes are made to the Council's asset base. A.1.2. Insurances: Insurance levels reviewed six monthly. Cover obtained for new items, as necessary during the year. A.1.3. Skate Park Equipment: Funding for repairs and replacement to be provided in budget and covered by insurance.	Clerk/P&RC Clerk/P&RC Clerk/P&RC
		I: 3			
		R: Medium (3)			
	A.2. Inadequate security of buildings & safe custody of equipment etc.	L:1	Leigh Community Centre The Centre operates a 24hr CCTV surveillance system, and alarm system when building not in use, to protect against unauthorised access Allotment Buildings Secure Lock Xmas Lights Stored in third party warehouse and fully insured by contractor	A.2.1. Leigh Community Centre: Review security arrangements – at least annually. A.2.2. Other Buildings: Designated key holders. Buildings not alarmed – limit risk by only using for low value storage. A.2.3. Xmas Lights: Stored in third party warehouse and fully insured by contractor	CF Cttee E&L Cttee E&L Cttee
		I: 2			
		R: Low (2)			
	A.3. Failure to maintain buildings etc.	L:1	Assets generally maintained on an ad hoc basis. LCC liability limited by Lease conditions. General maintenance programme to be put in place.	A.3.1. Maintenance Programme: A prepared maintenance programme is being established for each site. LCC Maintenance budget allocation regularly reviewed and monitored by Committee. Programme is reviewed in the autumn	CF Cttee
		I: 3			
		R: Medium (3)			

Area:	Risk:	Level:	Control System:	Monitoring and Review Method:	Responsibility:
B. Finance	B.1. Failure to bank and care for funds	L: 1 I: 1 R: Low (2)	Funds not required immediately held on deposit CCLA & HSBC. Financial Regulations updated annually	B.1.1. Funds: Funds deposited in interest bearing accounts. Level of deposit reviewed two monthly, prior to P&RC meeting. B.1.2. Financial Regulations: Financial Regulations – (updated in February 2015). Regulations to be reviewed annually each February/March.	Clerk/P&RC Clerk/P&RC
	B.2. Loss of cash through theft or dishonesty	L:1 I: 2 R:Low (2)	Cash held overnight in safe. Petty Cash reimbursed by Senior Administrator on presentation of documentary evidence of expenditure. Petty Cash Account reconciled in accordance with Financial Regulations. Petty cash drawings limited to a maximum of £150 Other income banked regularly	B.2.1. Petty Cash: Chairman or Vice Chairman of P&RC carries out random checks on petty cash transactions, monthly reconciliations and balances quarterly. Internal Audit checks on income.	Senior Administrator/ Chairman or Vice Chairman P&RC
	B.3. Failure to protect expenditure	L:1 I: 2 R:Low (2)	Cheque payments and electronic transfers approved and signed by 2 Councillors and approved two monthly by Council. Payment procedures compliant with Financial Regulations. Service Level Agreements for Allotments monitored and regular reports made to E&L	B.3.1. Payments: Chairman or Vice Chairman of P&RC selects at random four months per year and verifies that two Councillors have evidenced their approval for each item of expenditure Internal Audit checks on occurrence, valuation and regularity of payments. To ensure value for money and transparency.	Senior Administrator/Clerk/P&RC E&L/Clerk
	B.4. Failure to protect income	L:1 I: 2 R:Low (2)	A receipt or an invoice supports each item of income received. Monthly reconciliation of each bank or petty cash account. Debtors monitored & if required reported for action to Council	B.4.1. Income: Internal Audit checks for completeness of income brought to account and that all income is banked promptly. Internal Audit review of bank reconciliations. Debtor reports produced to action if required and deposits taken.	Senior Administrator

Area:	Risk:	Level:	Control System:	Monitoring and Review Method:	Responsibility:
	B.5. Failure to comply with HMRC (VAT) Regulations	L:1 I: 1 R:Lo(1)	VAT claims prepared 6 monthly by Senior Administrator. In conjunction with HMRC Guidelines VAT Partial Exemption calculated by Accountants.	B.5.1. VAT Claims: Periodic inspection of claims by HMRC and response to queries. Claims subject to check by Internal Auditor.	Senior Administrator
	B.6. Failure to determine an Annual Budget	L:1 I: 1 R:Low (1)	Having regard to planned levels of expenditure, anticipated income and balances needed to be carried forward for contingencies and future levels of expenditure. Policy & Resources oversees budget compilation, during the autumn. Detailed two monthly reports of income and expenditure against budget. System of approved delegated limits of expenditure. A submission for all new projects costing in excess of £5000 to be considered and approved by the appropriate Committee	B.6.1. Annual Budget: Budget preparation to commence each autumn. Detailed Committee budgets, with breakdown to be submitted by November. Precept figure considered in November, confirmed by December; at the latest January. B.6.2. Two Monthly Reporting: Two monthly reviews of reports to Committees and Council of outturn against budget. B.6.3. Compliance Checks: By Internal Auditor and Chairman or Vice Chairman of P&RC. By Internal Auditor and Chairman or Vice Chairman of P&RC. The findings to be reported to P&RC, three times per annum.	Clerk/P&RC
	B.7. Failure to ensure Business Continuity	L:1 I: 3 R:Medium (3)	Ensure Council evaluates risks and minimises occurrences of interruption by Budget planning and robust legal agreements Robust Business Continuity Plan being produced	B.7.1. Business Continuity: Two Monthly review of budgets and changes to business plan reviewed and evaluated by appropriate Committee at least annually. B.7.2. Sufficient Reserves Reserves maintained at a level to allow for fluctuations in income and expenditure.	Clerk/Appropriate Committee/P&RC

Area:	Risk:	Level:	Control System:	Monitoring and Review Method:	Responsibility:
C. General Liabilities	C.1. Failure to comply with Legal Requirements	L:2	Expertise and Training of Town Clerk with external guidance. Reference to Council Solicitor, SBC Solicitor or Administrators.	C.1.1. Legal Advice: Town Clerk – Continuing Professional Development and Networking C.1.2. External Review: Prior to change of Council at an election to review policies required by law. C.1.3. Members of Professional Bodies Town Clerk and Council members of appropriate bodies.	Clerk/P&RC
		I: 2	Regular updates from EALC, SLCC Guidance and briefings to Councillors. Induction Training for Councillors and Staff. Specific training as required.		
	C.2. Failure to protect Third Parties, Property, or Individuals	L:2	Insurances in place. Regular inspection of spaces subject to Council ownership /control, as scheduled in the Asset Register.	C.2.1. Third Party Risks: Insurance cover in place – reviewed annually, or as needed. Record of inspections maintained and review of follow-up work undertaken following inspection report. Visual Inspection and Health and Safety Training undertaken by Cllrs and Staff. Maintenance programmes instituted on all Council property/equipment. Risk assessment updated annually by Events Officer and reviewed by Events Sub Committee..	Clerk/Staff/P&RC E&LC/CFC
		I: 2	Health and Safety Policy in place and detailed individual risk assessments completed as required. Risk assessments prepared for each event in order to identify and minimise risk. Training provided for staff and volunteers.		
	Events	R:Medium (4)			Events Officer / ESC

Area:	Risk:	Level:	Control System:	Monitoring and Review Method:	Responsibility:
	C.3. Failure to comply with legal responsibilities as a consequence of asset ownership (e.g. Skate Park)	L:1 I: 3 R:Medium (3)	Insurances in place. Inspection regime in place.	C.3.1. Insurances: Regime of inspection required for Skate Park area, to ensure insurance cover is retained.	Senior Administrator/E&LC
D. Employer Liability	D.1. Compliance with Employment Law	L:2 I: 2 R:Medium (4)	Regular Information updates – EALC, SLCC etc. H&SE and Working Method policies	D.1.1. Employment Legislation: Receive regular information and update from EALC, SLCC etc. H&SE Policies reviewed annually or as events require.	Clerk/P&RC
	D.2. Failure to comply with HMRC PAYE requirements	L:1 I: 2 R:Low (2)	Salary Administration contracted out to competent contractor.	D.2.1. HMRC: Changes and updates implemented by competent contractor. Internal Audit checks on payroll.	Senior Administrator/Acumen

Area:	Risk:	Level:	Control System:	Monitoring and Review Method:	Responsibility:
	D.3. Failure to have sufficient resources for unexpected staff absences	L:1 I: 3 R:Medium (3)	Identified sources of staff-cover for senior staff absence. Specific operational tasks to be documented. Operational Manuals for specialist systems kept up to date. Reserves kept at a level to enable acting staff to be engaged. Succession Planning and additional staff training to provide absence cover.	D.3.1. Support Staff: Review staff training through the appraisal system. General Reserves maintained at correct levels.	Clerk/P&RC
E. Legal Liability	E.1. Failure to ensure activities are within legal constraints	L:1 I: 1 R:Low (2)	Expertise and training of Town Clerk Clerk to clarify any legal issue raised, seeking legal advice as necessary. Elected members kept up-to-date with legislation	E.1.1. Legal Requirements: Clerk to clarify any legal points raised, after seeking legal advice as necessary. Clerk circulates appropriate training courses and monitors attendance.	Clerk/P&RC
	E.2. Failure to keep proper and Timely Reporting via the Minutes	L:1 I: 1 R:Low (1)	All minutes published in draft form as soon as they are produced and published on website. Minutes altered as a consequence of any amendments immediately after signing. Minutes also made available to Press and Public	E.2.1. Minutes: Minutes published on web site as well as being made available to the Press and Public.	Clerk

Area:	Risk:	Level:	Control System:	Monitoring and Review Method:	Responsibility:
	E.3. Failure to keep proper control of documents	L:1	Legal documents kept in office along with legal documents in 'fire proof' cabinet.	E.3.1. Documents: Originals of leases and legal documents held in Council Office in fire-proof cabinet. Town Clerk undertakes test restores on a weekly basis, to test integrity of back-up. With Full restore undertaken bi-annually. Accounts provider bound by Service Level Agreement reviewed as appropriate by Policy & Resources Committee	Clerk/Staff
		I: 2	All computer documents backed up daily and weekly copy kept off site.		
		R:Low (2)	Financial records held on remote server as well as reports backed up locally with copy kept off-site.		
F. Councillor Propriety	F.1. Failure to register of interests & Gifts / Hospitality	L:2	Register of Interests completed & published on Web-Site.	F.1.1. Register of Interests: All Cllrs required to complete a declaration of interests – updated as necessary. Declarations called at each meeting Register of Interests published on website and subject to public scrutiny.	Cllrs
		I: 2	Declarations of interests called at each meeting		
		R:Medium (4)			
	F.2. Failure to have a Code of Conduct	L:1	Council / Cllrs adopted Code of Conduct – 2013	F.2.1. Code of Conduct: Council adopted SBC Code of Conduct Code of Conduct reviewed and updated if legislation changes	Clerk/Cllrs
		I: 1			
		R:Low (1)			