

Public Document Pack



Shadow Corporate Governance and Standards Committee

Monday, 28th January, 2019, 2.00 pm

Council Chamber - West Somerset House

Members: N Cavill (Chairman), D Westcott (Vice-Chair), C Booth, R Bowrah, W Brown, T Davies, E Gaines, S Goss, A Govier, T Hall, M Hill, A Kingston-James, F Smith-Roberts, A Sully, N Thwaites and T Venner

Agenda

1. **Apologies.**
2. **Minutes of the previous meeting of the Shadow Corporate Governance and Standards Advisory Committee.** (Pages 3 - 6)
3. **Declarations of Interest.**

To receive and record any declarations of disclosable pecuniary interests or personal or prejudicial interests in respect of any matters included on the agenda for consideration at this meeting.
(The personal interests of Councillors and Clerks of Somerset County Council, Town or Parish Councils and other Local Authorities will automatically be recorded in the minutes.)
4. **Public Participation.**

The Chairman to advise the Committee of any items on which members of the public have requested to speak and advise those members of the public present of the details of the Council's public participation scheme.
5. **Policies - Adoption and Minor Changes** (Pages 7 - 12)
6. **New Council Constitution Progress Report** (Pages 13 - 102)

7. **Shadow Corporate Governance Committee Forward Plan.**

(Pages 103 - 104)

To review the Shadow Corporate Governance Committee Forward Plan 2018 – **SEE ATTACHED.**

Shadow Corporate Governance and Standards Committee - 12 November 2018

Present: Councillor N Cavill (Chairman)
Councillors D Westcott, A Sully, N Thwaites, S Coles (In place of C Booth) and Mrs A Elder

Officers: Bruce Lang, Paul Fitzgerald and Clare Rendell

Also Present: Councillor M Dewdney

(The meeting commenced at 2.00 pm)

8. **Apologies.**

Apologies were received from Councillors C Booth and B Bowrah.

9. **Minutes of the previous meeting of the Shadow Corporate Governance and Standards Committee.**

The minutes of the meeting of the Shadow Corporate Governance and Standards Committee held on 24 September 2018 were taken as read and were signed.

10. **Declarations of Interest.**

Members present at the meeting declared the following personal interests in their capacity as a Member or Clerk of County, Parish or Town Council or any other Local Authority:

Name	Minute No.	Description of Interest	Reason	Action Taken
Cllr N Cavill	All Items	West Monkton	Personal	Spoke and Voted
Cllr S Coles	All Items	SCC & Devon and Somerset Fire and Rescue	Personal	Spoke and Voted
Cllr D Westcott	All Items	Watchet	Personal	Spoke and Voted

11. **Public Participation.**

No members of the public had requested to speak on any item on the Agenda.

12. **Appointment of External Auditor.**

Considered report previously circulated, which asked Members to opt in to the Public Sector Auditor Appointments (PSAA) arrangement for the procurement of external audit services for Somerset West and Taunton Council (SWT).

The current external audit function for both Taunton Deane Borough Council (TDBC) and West Somerset Council (WSC) was provided by Grant Thornton (UK) LLP, who had been procured through the PSAA.

Grant Thornton would complete the audit of the accounts of TDBC and WSC for 2018-19 under the audit appointment already made.

A new auditor appointment would be needed for SWT as it would be a separate legal entity. The PSAA had confirmed that SWT was eligible to become an opted-in authority from 1 April 2019 for the remaining four years of the appointing period covering the accounts for 2019-20 to 2022-23.

During the discussion, the following points were made:-

- Members queried when the agreement with Grant Thornton would end.
The agreement for both TDBC and WSC lasted for five years and they were in the first year of the agreement so had requested that SWT could opt in to the agreement for the remaining four years.
- Members queried how did they know that Grant Thornton was the best auditor for the costs paid.
SWT had opted for Grant Thornton for continuity of audit work. Officers were not sure of the fees but they should be less than those for the two separate Councils combined.
- Members queried where the savings would come from.
The audit case work was currently for two Councils and in the future it would only be for one Council, so there should be a reduced workload.

Resolved that the Shadow Corporate Governance and Standards Committee was asked to recommend to the Shadow Council on 17 December 2018 that Somerset West and Taunton Council opted in to the PSAA scheme for the procurement of external audit services for the period 2019-20 to 2022-23.

13. **Development of the New Council Constitution - Phase One.**

Considered the report previously circulated, which updated Members on the progress so far in relation to the production of the new Constitution and sought Members' approval for documents contained within Phase One.

Members at their first meeting of the Shadow Council agreed an Interim Constitution for its operation during the Shadow period. The Corporate Governance and Standards Committee on 24 September 2018 agreed the arrangements and timetable for the various constituent documents which would make up the Constitution. Phase One of the timetable envisaged production of:-
Part 1 – Summary and Explanation
Part 2 – Articles
Part 3 – Responsibilities for Functions

During the discussion, the following points were made:-

- Members had a debate on the use of the term 'Chair' instead of 'Chairman'.
- Members queried what the term 'joint arrangements' included.

Joint arrangements included the Somerset Waste Partnership and other partner organisations.

- Members requested clarification on the wording used under 3.4 in Part One for members of the public at Council meetings.
Further detail would be given at a later stage, this was the summary.
- Concern was raised on the amount of Executive Members quoted, which was between two and nine. What would prevent the Leader from choosing two Members, which did not seem fair.
The amounts were stated in law.
- Concern was raised on 2.3.2 in Part Two which related to Councillors access and that Councillors might be denied access to certain information.
Confidential information might not need to be divulged, so would not be given to Councillors unless required.
- Members queried 3.1.2 in Part Two and citizens' rights to request a vote for an elected Mayor.
This was stated in law and was part of most constitutions.
- Members queried whether the current Aldermen of WSC would become Aldermen of SWT.
Clause 30 of the Local Government (Boundary Changes) Regulations 2018 confirmed that anyone who before a Local Government area was abolished was an honorary Alderman or Alderwoman of the predecessor Council for that area would automatically become an honorary Alderman or Alderwoman of the successor Council.
- Members requested clarification on the wording for 4.2.3 in Part Two for Housing Land Transfer and whether it was standard wording.
Yes, that was standard wording used in constitutions.
- Members suggested that Area Committees could be used for Planning decisions.
Further details on those types of Committee would be detailed further in the main document. It was suggested that SWT could have more than one Planning Committee to cover the new area.
- Members requested clarification on 7.2.3 in Part Two on The Leader and whether there was any need for the leading party to appoint the Leader on a yearly basis when the constitution stated that the Leader would hold office for four years.
No, it was not necessary to appoint the Leader every year.
- Members queried whether the use of Area Committees meant that powers would be delegated to Town/Parish Councils.
The Area Committees would be used to cover the areas of work the Council deemed necessary and did not mean devolution of powers.
- Members queried whether the Head of Paid Service function should sit within a HR Committee rather than the Chief Executive Officer.
That would be debated at a later stage.
- The Monitoring Officer suggested that an additional point be added to 15.1.1 in Part Two which was g) to make minor detailed changes of a limited significance as agreed by the Monitoring Officer and the appropriate Portfolio Holder, subject to written agreement being obtained by that Portfolio Holder, that such agreed changes should be subsequently notified to all Councillors.

- Members agreed with the additional part g) and suggested that the power of a call-in could be added to minor changes in the constitution which proved very useful with executive decisions.
The Monitoring Officer already used his monitoring powers to send out minor changes and suggested that any minor detailed changes should be made in consultation with the appropriate Portfolio Holder rather than a formal call-in process. Both TDBC and WSC currently used the method described in g) and he advised that it was for the Committee to determine the chosen method but that it needed to be transparent.
- Members agreed that the wording should read that any minor detailed changes should be made in consultation with the appropriate Portfolio Holder and requested that an explanation of why the changes had been made was included.

Resolved that the Shadow Corporate Governance and Standards Committee:-

- a) Noted the report;
- b) Approved, for formal adoption by the Shadow Council, the following draft documents as part of Phase One:
Part 1 – Summary and Explanation (Appendix 1)
Part 2 – Articles (Appendix 2)
Part 3 – Responsibility for Functions (Appendix 3)
- c) Agreed that the final documents would be submitted to the Full Shadow Council as part of a complete set that incorporated the whole Constitution Document for formal adoption at a meeting to be held in Spring 2019.

14. **Shadow Corporate Governance Committee Forward Plan.**

The Forward Plan had been previously circulated to the Committee.

During the discussion, the following points were raised:-

- Members queried what would happen to the members allowances in the period between 1 April 2019 and the election.
The Shadow Council agreed that there would be no additional allowances for the Shadow Council and the allowances would continue to be paid as they were for TDBC and WSC. The Remuneration Panel were due to set the new schemes for SWT.
- Members queried what governance arrangements were in place for the period between 1 April 2019 and the election.
Officers had sought legal advice on the arrangements because from the 1 April 2019 both TDBC and WSC Councillors would be stood down, but they would remain as Shadow Councillors. Assurance was given that arrangements would be in place. Protocol had been agreed that the existing Mayor of TDBC and Chair of WSC would continue in their civic roles until the election.

Resolved that the content of the Forward Plan be noted.

(The Meeting ended at 3.35 pm)



Somerset West and Taunton Shadow Council

**Shadow Corporate Governance & Standards Committee – 28
January 2019**

Policies - Adoption and Minor Changes

**This matter is the responsibility of the Leader of the Shadow Council
Report Author: Paul Harding – New Council Workstream Lead**

1 Executive Summary

- 1.1 When Somerset West and Taunton Council (SWT) comes into existence on 1 April 2019 it will take on all of the statutory functions previously exercised by Taunton Deane Borough Council (TDBC) and West Somerset Council (WSC).
- 1.2 In order to carry out these functions, SWT officers will need to rely on a suite of policies. This report seeks the adoption of existing TDBC and WSC policies as policies of SWT.
- 1.3 A number of policies have already been considered, and approved for adoption, by the Shadow Authority. These have generally been where a WSC policy and a TDBC policy have been merged into a new joint policy for SWT, containing a material change from the perspective of one or both existing councils.
- 1.4 Where new policies are proposed for SWT that are materially different from those created by WSC or TDBC it is proposed that such policies would continue to be subject to approval through the democratic process; be that of the Shadow Authority or SWT.
- 1.5 However, for those policies of WSC or TDBC that require only minor updating (eg to reflect the new Council's identity or new officer titles) but do not change the intent or substance of the policy this report also proposes a practical and proportionate approach for updating such policies which avoids taking up valuable committee time on what is largely an administrative task.

2 Recommendations

- 2.1 That the Shadow Authority for Somerset West and Taunton Council adopt the existing West Somerset Council (WSC) and Taunton Deane Borough Council (TDBC) policies

as Somerset West and Taunton Council (SWT) policies, where not already succeeded and approved by Shadow Authority. This still allows for SWT to review and amend any policy at any time once it comes into existence if required.

- 2.2 Delegated authority be given to the Monitoring Officer (of the Shadow Authority or SWT as the case may be) to approve any necessary grammatical or branding/formatting changes to existing policies, to reflect those matters in 3.5 of this report where, in his or her opinion, the proposed changes are minor in nature and make no change to the intent or substance of the policy.

Risk Assessment

Risk Matrix

Description	Likelihood	Impact	Overall
Somerset West and Taunton Council does not have a framework of polices under which to operate from 1 April 2019.	3	5	15
<i>The mitigations for this is the proposal described in this report.</i>	1	5	5

Risk Scoring Matrix

Likelihood	5	Almost Certain	Low (5)	Medium (10)	High (15)	Very High (20)	Very High (25)
	4	Likely	Low (4)	Medium (8)	Medium (12)	High (16)	Very High (20)
	3	Possible	Low (3)	Low (6)	Medium (9)	Medium (12)	High (15)
	2	Unlikely	Low (2)	Low (4)	Low (6)	Medium (8)	Medium (10)
	1	Rare	Low (1)	Low (2)	Low (3)	Low (4)	Low (5)
			1	2	3	4	5
			Negligible	Minor	Moderate	Major	Catastrophic
			Impact				

Likelihood of risk occurring	Indicator	Description (chance of occurrence)
1. Very Unlikely	May occur in exceptional circumstances	< 10%
2. Slight	Is unlikely to, but could occur at some time	10 – 25%
3. Feasible	Fairly likely to occur at same time	25 – 50%
4. Likely	Likely to occur within the next 1-2 years, or occurs occasionally	50 – 75%
5. Very Likely	Regular occurrence (daily / weekly / monthly)	> 75%

3 Background

- 3.1 In November 2018 The Local Government (Boundary Changes) Regulations 2018 were approved by Parliament.
- 3.2 These Regulations provide for, amongst other matters, the transfer of plans, schemes, statements and strategies from WSC and TDBC to SWT.
- 3.3 No specific mention is made of policies although the inclusion of ‘decisions’, as other things which will automatically transfer, is likely to also cover policies.
- 3.4 However, in order to avoid any possible ambiguity, this report seeks firstly to formalise the transfer and adoption of policies from WSC / TDBC to SWT. These relate to matters such as Human resources (HR), Housing and Health & Safety etc.
- 3.5 Secondly, this reports recommends authority be given to the Monitoring Officer (of the Shadow Authority or SWT as the case may be) to approve any necessary grammatical or branding/formatting changes to existing policies, to reflect those matters in 3.6 below, where in his or her opinion the proposed changes are minor in nature and make no change to the intent or substance of the policy:
- 3.6 Minor changes:
- (a) Update logo/branding to the new SWT logo/branding;
 - (b) Change wording from TDBC or WSC to SWT;
 - (c) Remove any references to TDBC or WSC or geographical areas unless necessary due to local differences in policy;
 - (d) Change the reference from the word ‘councils’ to ‘council’;
 - (e) Change any other plurals as necessary, such as Leader(s),
 - (f) Change references from Cabinet to Executive
 - (g) Reflect SWT contact information (e.g. telephone number, website, email address);
 - (h) Reflect new officer titles within the operating model (e.g. Change Assistant Directors to Heads of Function).
- 3.7 Policy relating to Town and Country planning, and specifically local development documents, are outside the scope of this report as they are dealt with specifically within Part 9 of The Local Government (Boundary Changes) Regulations 2018).

4. Finance / Resource Implications

4.1 No specific impact.

5 Legal Implications

5.1 Having policies available against which to make sound decision is a key element of having a legal, safe and functioning council from 1 April 2019.

6 Environmental Impact Implications

6.1 No specific impact.

7 Safeguarding and/or Community Safety Implications

7.1 No specific impact.

8 Equality and Diversity Implications

8.1 This report has been prepared having taken into account the fact that all policies have been adopted previously by WSC and TDBC under their normal procedures. This would include the carrying out of an Equality Impact Assessment, where required. These proposals will not change the intention or application of these policies, but will simply convert the documents to a SWT format. As no changes will be made to the substantive content of the policies, it is not considered that an equality impact assessment for what are, essentially, presentational changes, is required.

9 Social Value Implications

9.1 No specific impact.

10 Partnership Implications

10.1 No specific impact.

11 Health and Wellbeing Implications

11.1 No specific impact.

12 Asset Management Implications

12.1 No specific impact.

13 Consultation Implications

13.1 No specific implications.

Democratic Path:

- Shadow Governance & Standards Committee - Yes

List of Appendices

- None

Contact Officers

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Somerset West and Taunton Shadow Council

Corporate Governance and Standards Committee – 28th January 2019

Development of the New Council Constitution – Phase II

This matter is the responsibility of the Leader of the Shadow Council

Report Author : Bruce Lang

1 Executive Summary / Purpose of the Report

- 1.1 This report updates Members on the progress achieved in relation to the production of documents which will form Phase II of the Constitution and seeks Members' approval for the constituent documents.

2 Recommendations

- 2.1 Members are asked to:

- a) Note this report.
- b) Approve, for formal adoption by the Shadow Council, the following draft documents, with or without any amendments, as part of Phase II:

Appendix 1 - Terms of Reference for Council

Appendix 2 - Terms of Reference for the Executive

Appendix 3 - Terms of Reference for Governance and Standards Committee

Appendix 4 - Terms of Reference for Scrutiny Committee

Appendix 5 - Terms of Reference for Planning Committee

Appendix 6 - Terms of Reference for Licensing Committee

Appendix 7 - Budget and Policy Procedure Rules

Appendix 8 - Executive Procedure Rules

Appendix 9 - Scrutiny Procedure Rules

Appendix 10 – Financial Regulations

- c) Agree that the final documents will be submitted to a meeting of full Shadow Council as part of a whole Constitution for the new Council for formal adoption in March 2019.

3. Risk Assessment

Risk Matrix

Description	Likelihood	Impact	Overall
The new Council does not have a fit for purpose Constitution in place by 1 st April, 2019	3	5	15
<i>The mitigations for this are the proposed actions as set out in the report</i>	1	5	5

Risk Scoring Matrix

Likelihood	5	Almost Certain	Low (5)	Medium (10)	High (15)	Very High (20)	Very High (25)
	4	Likely	Low (4)	Medium (8)	Medium (12)	High (16)	Very High (20)
	3	Possible	Low (3)	Low (6)	Medium (9)	Medium (12)	High (15)
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Likelihood of risk occurring	Indicator	Description (chance of occurrence)
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3. Feasible	Fairly likely to occur at same time	25 – 50%
4. Likely	Likely to occur within the next 1-2 years, or occurs occasionally	50 – 75%
5. Very Likely	Regular occurrence (daily / weekly / monthly)	> 75%

4 Background and Full Details of the Report

- 4.1 Members will recall that at the first meeting of the Shadow Council held in June 2018 an Interim Constitution was agreed. The purpose of this was to enable the

Shadow Council to operate until the new Authority takes effect on 1st April, 2019.

4.2 Under Regulation 10 of the Somerset West and Taunton (Local Government) Order 2018, the Shadow Council is expected to formulate proposals for the operation of the new Council.

4.3 Members at the subsequent meeting in September 2018 noted various principles within which a new Constitution would be produced. These were:

- a) The Constitution should be '**enabling and facilitating**' within a corporate framework.
- b) There should be **maximum levels of delegation** within which both Executive Members and Officers operate.
- c) There is a **strong corporate framework** which ensures safeguards for decision-making with the emphasis being to be **risk aware rather than risk averse**.
- d) Decisions are able to be made **swiftly and efficiently** within the above parameters.
- e) There should be **transparency** within the process of decision-making, including the appropriate level of **scrutiny** and **engagement** of members of the public.
- f) Decision-making is undertaken with the highest levels of **ethics, propriety and probity**.
- g) There is **clear accountability** within the decision-making process of who is **responsible** for what.

4.4 The new Council will face many challenges. It is essential that if it is to be effective in making decisions in a timely manner, it operates within a Constitution that is fit for purpose and agile for a modern Authority to operate within. Members agreed that the above principles should therefore be borne in mind as part of drafting the documents.

4.5 Members at the September meeting of the Committee also received a proposed timetable for the production of the various documents which will comprise the Constitution. The documents forming Phase I of the Constitution were comprised of:

Part 1 – Summary and Explanation

Part 2 – Articles

Part 3 – Responsibilities for Functions

4.6 The above were presented to a meeting of the Shadow Corporate Governance and Standards Committee on 12 November 2018 and were agreed to be recommended for adoption as part of a whole new Constitution document by the Shadow Council when it meets in March, 2019.

5 Documents Produced as Part of Phase II

5.1 The following documents have now been produced as part of Phase II.

a) Terms of Reference for Council

This sets out the responsibilities that the full Council has under the law and has chosen to retain for itself.

b) Terms of Reference for the Executive

This sets out the responsibilities for the Executive.

c) Terms of Reference for Governance and Standards Committee

This Committee is key as part of ensuring good governance, audit and probity within the organisation. Its Terms of Reference comprehensively set out key areas for which it will be responsible including standards of behaviour by Members.

d) Terms of Reference for Scrutiny Committee

Members have agreed that there should be strong and effective scrutiny of decision-making within the Council and these Terms of Reference seek to facilitate that.

e) Terms of Reference for Planning Committee

The Planning Committee Terms of Reference have been simplified and seek to retain for the Committee itself those areas which it will deal with and the rest is delegated to Officers.

f) Terms of Reference for Licensing Committee

The Terms of Reference of this also seek to adopt the model for the Planning Committee as set out above.

g) Budget and Policy Procedure Rules

This sets out the procedure for conflict resolution in relation to the Budget and Policy framework.

h) Executive Procedure Rules

This sets out how the Executive will operate including key financial

thresholds which will amount to defined key decisions.

i) Scrutiny Procedure Rules

This sets out the procedure within which the Scrutiny Committee will operate and in particular refines the calling mechanism.

j) Financial Regulations

This provides the framework for managing the financial affairs of the Council and governs the way the Council undertakes financial planning, budget setting, budget- monitoring and closing of the accounts and identifies the way day to day financial administration is conducted and financial controls are exercised.

5.2 The above documents were circulated to all Shadow Councillors and subsequently considered by a well- attended meeting of the New Council Working Group on Monday 14th January, 2019. The draft documents were well received including supporting the higher financial figures proposed thereby reflecting the principle of maximising the levels of delegation. Various amendments made by Members, such as favouring all executive decisions being subject to the call-in process, have been incorporated in the draft appendices as well as views of relevant Officers.

6 Finance / Resource Implications

6.1 None.

7 Legal Implications

7.1 These are contained within the body of the report.

8 Environmental Impact Implications

8.1 None.

9 Safeguarding and/or Community Safety Implications

9.1 None.

10 Equality and Diversity Implications

10.1 None.

10.2 **Social Value Implications** None.

11 Partnership Implications

11.1 None.

12 Health and Wellbeing Implications

12.1 None.

13 Asset Management Implications

13.1 None.

14 Consultation Implications

14.1 As indicated in the body of the report, drafts of the documents have been shared with all Shadow Councillors and considered in detail by the New Council Working Group and the Heads of Functions together with other relevant Officers. Relevant comments have been taken into account as part of the production of this report.

Democratic Path:

- **Corporate Governance and Standards Committee – Yes**
- **Executive – No**
- **Full Council – Yes**

Reporting Frequency : **Once only** **Ad-hoc** **Quarterly**
 Twice-yearly **Annually**

List of Appendices (delete if not applicable)

Appendix 1	Terms of Reference for Council
Appendix 2	Terms of Reference for the Executive
Appendix 3	Terms of Reference for Governance and Standards Committee
Appendix 4	Terms of Reference for Scrutiny Committee
Appendix 5	Terms of Reference for Planning Committee
Appendix 6	Terms of Reference for Licensing Committee
Appendix 7	Budget and Policy Procedure Rules
Appendix 8	Executive Procedure Rules
Appendix 9	Scrutiny Procedure Rules
Appendix 10	Financial Regulations

Contact Officers

Name	Bruce Lang	Name	
Direct Dial	01823 217556	Direct Dial	
Email	bdlang@westsomerset.gov.uk	Email	

COUNCIL

Membership and Meetings

1. Membership: all elected Councillors
2. The Council will normally meet up to 5 times per year including the Annual Council meeting.

TERMS OF REFERENCE

Powers reserved to Full Council

3. The following functions must not be exercised by the Executive and, where not otherwise delegated, shall be reserved to the Full Council:
 - (a) adopting and changing the Constitution;
 - (b) approving or adopting the Policy Framework (as defined in Part 2 Article 4 paragraph 4.2 (a)), the Budget (as defined in Part 2 Article 4 paragraph 4.2(b)) and any application to the Secretary of State in respect of any housing land transfer (as defined in Part 2 Article 4 paragraph 4.2(c));
 - (c) subject to the urgency procedure contained in the Access to Information Procedure Rules in Part 8, making decisions about any matter in the discharge of an executive function which is covered by the Policy Framework or the Budget where the decision maker is minded to make it in a manner which would be contrary to the Policy Framework or contrary to/or not wholly in accordance with the Budget;
 - (d) appointing the Leader of the Council;
 - (e) exercising powers to remove the Leader from office before completion of his/her term of office;
 - (f) agreeing and/or amending the terms of reference for committees, deciding on their composition and making appointments to them;
 - (g) appointing representatives to outside bodies unless the appointment is an

Executive function or has been delegated by the Council;

- (h) adopting and varying a Councillors' Allowances Scheme;
- (i) changing the name of the area/council;
- (j) electing the Chair of the Council and appointment of the Vice-chair;
- (k) confirming the appointment and dismissal of the Head of Paid Service;
- (l) confirming the appointment of the S151 Officer and Monitoring Officer;
- (m) to designate an officer to be the Returning Officer and Electoral Registration Officer;
- (n) conferring the title of honorary alderman or honorary alderwoman, or awarding the Freedom of the Council Area under Sections 248 and 249 of the Local Government Act 1972;
- (o) making, amending, revoking, re-enacting or adopting bylaws and promoting or opposing the making of local legislation or personal Bills;
- (p) making a request under Section 14A(1) (requests for single-member electoral areas) of the Local Government Act 1992 for single-member electoral areas;
- (q) the passing resolutions to change a scheme for elections under the Local Government and Public Involvement in Health 2007 Act (Subsections 32(1), 37(1) or 39(1));
- (r) the making of orders giving effect to recommendations made in a community governance review under the Local Government and Public Involvement in Health 2007 Act (Section 86);
- (s) the duty to make a change in governance arrangements under the Local Government and Public Involvement in Health 2007 Act (Schedule 4 paragraphs 3 and 8);
- (t) a decision to accept an invitation to become an 'opted in' Authority, for the purposes of appointing external auditors under the provisions of the Local Audit (Appointing Person) Regulations 2015
- (u) making or revising Council Tax Reductions Scheme under Section 13(A)(2)

of the Local Government Finance Act 1992 as amended by the Localism Act 2011

- (v) consider recommendations from the Executive (which will come from Hinkley Point Planning Obligations Board) to allocate contributions for projects seeking funding of over £250,000.
 - (w) consider recommendations from the Executive (which have not come from Hinkley Point Planning Obligations Board) to allocate contributions for projects seeking funding of over £250,000.
 - (x) consider recommendations from the Executive (which have come from the internal Planning Obligations Group (to allocate contributions for projects seeking funding of over £250,000)
 - (y) appoint the Council's representatives to the Hinkley Point Planning Obligations Board
 - (z) appoint the Council's representative on the Somerset Community Foundation Panel who will consider bids to the EDF Energy Community Fund
 - (aa) all other matters which, by law, must be reserved to Full Council.
4. The Council will also exercise the following additional functions which may be discharged by Full Council itself or delegated to a committee or sub-committee of Councillors, an officer of the Council or another authority:
- (a) all responsibilities of the Council (as provided by the Local Government Act 2000 and guidance published by the Secretary of State) which must be undertaken by the Council rather than the Executive (see Part 3, Responsibility for Functions, Table 1); and,
 - (b) all local choice functions (as provided by the Local Government Act 2000 and guidance published by the Secretary of State) which the Council decides should be undertaken by itself rather than the Executive (see Part 3, Responsibility for Functions, Table 2).

EXECUTIVE

Membership and Meetings

1. Leader of the Council and up to 9 other councillors appointed by him/her.
2. There will be no substitute for Executive Members although other Members may be invited to attend meetings and, in any case, can attend as observers.
3. The Executive will normally meet on a monthly basis.

Scope

4. The Executive will carry out all of the local authority's functions which are not expressly reserved as the responsibility of any other part of the local authority, whether by law or under this Constitution.
5. The Executive will provide overall leadership and direction for the Council.
6. The Executive cannot amend Council Policy (as defined in Part 2 Article 4 paragraph 4.2).

TERMS OF REFERENCE

The Executive will be responsible for the following functions:

1. To propose the annual budget to Council for approval.
2. To ensure full consultation with the public and other members of the Council on policies and strategies.
3. To implement, within approved budgets, agreed plans and policies of the Council.

4. To oversee expenditure within budget heads and limits approved by Council.
5. To provide political leadership to enable Somerset West and Taunton Council to promote the economic, social and environmental wellbeing of the area.
6. To exercise collective responsibility for the Council and its performance.
7. To set strategies for partnership with external stakeholders.
8. To receive recommendations from the Scrutiny Committee.
9. To determine grant allocation priorities for external organisations.
10. Any functions which are deemed to be local choice functions as set out in the responsibilities for functions.
11. To exercise the Council's powers in relation to emergencies and disasters.
12. To consider recommendations from the Hinkley Point Planning Obligations Board and internal Planning Obligations Group to allocate contributions for projects seeking funding for above £150,000 and less than £250,000.
13. To consider referral to Council recommendations from the Hinkley Point Planning Obligations Board and internal Planning Obligations Group to allocate contributions for projects seeking funding of over £250,000.
14. To consider quarterly performance reports relating to the Hinkley Point project which have been previously reviewed by the Scrutiny Committee.
15. To consider recommendations from the Internal Planning Obligations Group to allocate contributions for projects seeking funding of above £150,000 and less than £250,000.
16. To approve Supplementary Budget Allocations greater than £150,000 and Budget Virements greater than £150,000(as defined in Financial Regulation X).

17. To approve individual projects and schemes under the Council approved Growth Programme and Community Infrastructure Levy Investment Programme.

GOVERNANCE AND STANDARDS COMMITTEE

Membership and meetings

The Governance and Standards Committee will be composed of:

- 11 elected Councillors except the lead Councillor whose portfolio includes finance and resources, the Leader or Deputy Leader.
- 2 Independent Co-opted persons who are not Councillors or officers of the Council (independent members)
- 2 co-opted members of any parish councils in the Council's area (parish members)

The Chair and Vice-Chair of the Committee shall be Councillors. Where a lead Councillor is appointed as a member of the Committee, they shall not be elected Chair or Vice-Chair.

The co-opted independent members and parish members will not be entitled to vote at meetings of the Governance and Standards Committee or any of its Sub-Committees.

The Quorum for the Governance and Standards Committee shall be 3 voting members of the Committee.

The Committee will normally meet on a quarterly basis.

Scope

The Governance and Standards Committee will have overall responsibility for governance, standards, audit and ensuring probity, propriety and ethics in the organisation.

Terms of reference

The Governance and Standards Committee will have the following roles and functions:

A. Corporate Governance

1. Oversee the Council's use of risk management.
2. Approving the Local Code of Corporate Governance.

3. Approving the Annual Governance Statement.
4. Considering and approving the Council's Risk Management Statement and Strategy.
5. Monitor and review the Council's internal and external audit functions.
6. Monitor and review the Council's systems of internal control
7. To make recommendations to the Council regarding any suggested major changes to the Constitution.
8. Monitoring and reviewing the operation of the Council's Constitution, particularly in respect of financial procedures and protocols, procurement procedures and guidelines.
9. Reviewing any corporate governance issue referred to the Committee by the Chief Executive, the Section 151 Officer or the Monitoring Officer, the Leader/Executive or any other committee of the Council.
10. Considering the Council's arrangements for corporate governance and necessary actions to ensure compliance with best practice, together with any relevant issues referred by the Leadership Team or Statutory Officers.
11. Considering the Council's compliance with its own and other published standards and controls.
12. Considering the annual report regarding complaints about the Council referred to the Local Government Ombudsman.
13. Approving payments or other benefits of a value greater than £5,000 arising from complaints to the Local Government Ombudsman.
14. Monitoring the effectiveness of the Council's policies and procedures that ensure sound governance arrangements, including:
 - a. whistle-blowing procedure,
 - b. anti-fraud and corruption policy,
 - c. anti-bribery policy and procedure
 - d. complaints procedureand making appropriate recommendations to the Executive.
15. Monitoring and auditing of the Council's equalities and diversity policies.

B. Audit and Accounts

1. Agreeing the internal and external audit plans and monitoring delivery of the plans.
2. Review and challenge any significant issues and the action plans arising in the annual audit report and management letter for the Council.
3. Monitoring the implementation of significant audit recommendations.
4. Raising the profile of internal control within the authority.
5. Reviewing and approving the annual Statement of Accounts and Narrative Statement.
6. To regularly review the effectiveness of overall governance arrangements for the Hinkley Point Project and receive both internal and external audit reports including those undertaken by EDF.
7. Considering reports dealing with the management and performance of the providers of the internal audit function.
8. Considering reports from internal audit on recommendations agreed with service leaders as a result of an internal audit review which have not been implemented within a reasonable timescale.
9. Considering specific reports submitted by the internal or external auditors.
10. Commenting on the scope and depth of external audit work and ensuring that it gives value for money.
11. Considering any other matter referred by the Section 151 Officer.

C. Standards

1. Promoting and maintaining high standards of conduct by Councillors and co-opted members.
2. Assisting Councillors and co-opted members to observe the Councillors' Code of Conduct.
3. Advising the Council on the adoption or revision of the Councillors' Code of Conduct.

4. Monitoring the operation of the Councillors' Code of Conduct.
5. Advising, training or arranging to train district, town and parish Councillors and any co-opted members on matters relating to the Councillors' Code of Conduct and wider propriety issues including issuing guidance where appropriate.
6. Granting dispensations to Councillors and any co-opted members from requirements relating to interests set out in the Councillors' Code of Conduct or delegating such power to a sub-committee, who will be authorised to determine such dispensations based on principles agreed by the Committee.
7. Advise on the management of statutory and other registers of interest and gifts/hospitality received.
8. Advise the Council on possible changes to the Constitution in relation to the key documents and protocols dealing with members conduct and ethical standards.
9. Determining, by delegating such power to a sub-committee, by way of a hearing , those allegations of misconduct by district, town or parish councillors within Somerset West and Taunton or co-opted members where a formal investigation has found evidence of failure to comply with the code of conduct and where a local resolution has not been agreed.
10. Determining, by delegating such power to a sub-committee, following a hearing, on action to be taken against any Councillor or co-opted member found to have failed to comply with the Code of Conduct.
11. Making recommendations, by delegating such power to a sub-committee, following a hearing, to any parish council in the Council's area on action to be taken against any Councillor or co-opted member of that parish council found to have failed to comply with that Council's Code of Conduct.
12. Implementing, monitoring and reviewing the operation of the Code of Conduct for staff.
13. Considering any other matter referred by the Monitoring Officer.

Hearings Sub-Committee

The Hearings Sub-Committee shall conduct local hearings on misconduct allegations against Councillors and co-opted members of the district council or town or parish councils within Somerset and Taunton. These hearings shall be conducted in accordance with the **[insert title of the procedure for dealing with misconduct allegations]** at part X of this Constitution.

The Hearings Sub-Committee shall be politically balanced and comprise of 5 voting members of the Governance and Standards Committee. The composition of the Sub-Committee shall be determined by the Monitoring Officer after consultation with the Chair of the Governance and Standards Committee. A Chair shall be elected from among the voting members.

The Independent Person must be present when misconduct complaints against councillors and co-opted members are being considered by the Hearings Sub-Committee.

At least one co-opted parish member of the Committee and one independent member together with the Independent Person must be present when misconduct complaints against members or co-opted members of Town/Parish councils are being considered by the Hearings Sub-Committee.

Following on from a Hearing, the Hearings Sub-Committee may make a decision including the use of the following actions/penalties:

- Reporting its findings to Council (or to the Town/Parish Council) for information;
- Recommending to the Councillor's Group Leader a Councillor be removed from any or all Committees or Sub-Committees of the Council;
- Recommending to the Leader of the Council that a Councillor be removed from the Executive, or removed from particular Portfolio responsibilities should the complaint refer to a Portfolio holder;
- Instructing the Monitoring Officer to (or recommend that the Town/Parish Council) arrange training for a Councillor;
- Removing (or recommend to the Town/Parish Council that a Councillor be removed) a Councillor from all outside appointments to which he/she has been appointed or nominated by the authority (or by the Town/Parish Council);
- Withdrawing (or recommend to the Town/Parish Council that it withdraws) facilities provided to a Councillor by the Council, such as a computer, website and/or email and Internet access;
- Restricting contact to named officers or requiring contact be through named officers; or
- Excluding (or recommend that the Town/Parish Council exclude) a Councillor from the Council's offices or other premises, with the exception of meeting rooms as necessary for attending Council, Committee and Sub-Committee meetings.

SCRUTINY COMMITTEE.

Membership and Meeting Arrangements

1. The Scrutiny Committee will comprise of 15 Councillors appointed by the Council and will normally meet on a monthly basis.

1.1 Members of the Executive will not be eligible to sit on the Scrutiny Committee(s).

1.2 The Committee may invite persons to be co-opted non-voting members.

Terms of Reference

2.1 The Council will appoint a Scrutiny Committee to discharge the functions conferred by Section 21 and 21A of the Local Government Act 2000 or regulations made under Section 32 of the Local Government Act 2000.

2.2 This Committee is also the Council's designated Crime and Disorder Committee under Section 19 of the Police and Justice Act 2006.

2.3 The Council seeks to ensure a robust scrutiny process. The Scrutiny Committee is not a decision making body, but it should:

- (a) be the 'critical friend' of the Executive but not subservient to the Executive
- (b) enable the voice and concerns of the public
- (b) be carried out by independent minded Councillors
- (c) drive improvement

2.4 The general terms of reference of the Scrutiny Committee are set out below:

- (a) to perform all Scrutiny functions on behalf of the Council;
- (b) to appoint such informal task and finish groups as it considers appropriate to fulfil those Scrutiny functions;
- (c) to approve the overview and work scrutiny programme so as to ensure that the Committee's time is effectively and efficiently used;
- (d) to undertake investigations into such matters relating to the Council's functions and powers as:
 - (i) may be referred by the Leader/Executive; or,

- (ii) the Committee may consider appropriate; or,
 - (iii) have been referred to the Committee pursuant to the “call-in” procedure set out in the Scrutiny Procedure Rules at Part X of this Constitution;
- (e) to review and advise on existing policies of the Council, including making recommendations for future options to the Leader/Executive;
- (f) to review arrangements to secure continuous improvement in the way in which the Council’s functions are exercised, having regard to a combination of economy, efficiency and effectiveness;
- (g) to monitor and review the Council’s performance against relevant national and local performance indicators and adopted plans and strategies;
- (h) to consider any matter affecting the Council area or its inhabitants;
- (i) to discuss initiatives put forward for consideration by individual members of the Committee;
- (j) to review or scrutinise decisions made or other actions taken in connection with the discharge of the Council’s crime and disorder functions and to make such reports or recommendations as deemed appropriate.

Specific Functions

A. Policy Development and Review

3.1 The Scrutiny Committee may:

- (a) assist the Council and the Leader/Executive in the development of the budget and policy framework by in-depth analysis of policy issues; and the Scrutiny Committee may obtain evidence from members of the public or expert witnesses to inform its response
- (b) conduct research, community and other consultation in the analysis of policy issues and possible options;
- (c) question the Leader of the Council, Members of the Executive, and Chief Officers about their views on issues and proposals affecting the area;
- (d) liaise with other external organisations operating in the area, whether national or local, to ensure that the interests of the inhabitants of the area are enhanced by collaborative working; and,
- (e) consider and implement mechanisms to encourage and enhance community participation in the development of policy options.

B. Scrutiny

3.2 The Scrutiny Committee may:

- a. (a) review and scrutinise and ask questions of the Leader, lead Councillors, the Executive and Council officers in relation to particular decisions, initiatives or projects, whether generally or in comparison with service plans and targets over a period of time; or in relation to the portfolios of the Leader or of Lead Councillors. As part of this process, the Committee may facilitate the asking of questions submitted in advance by members of the public
- (b) review and scrutinise the performance of the Council in relation to its policy objectives, performance targets and/or particular service areas;
- (d) make recommendations as appropriate to the Leader/Executive and/or the Council arising from the outcome of the scrutiny process;
- (e) review and scrutinise the performance of other public bodies in the area and invite reports from them by requesting them to address the Committee and local people about their activities and performance;
- (f) question and gather evidence from any person (with their consent) and require information from partner organisations; and
- (g) use innovative ways to scrutinise matters of concern such as select committees, public hearings, spotlight reviews, mystery shopping and workshops; the issue being investigated should be matched to the most appropriate process.

C. Finance

3.3 The Scrutiny Committee may:

- (a) scrutinise the overall Council Budget as part of its preparation;
- (b) exercise overall responsibility for the finances made available to them; and,
- (c) request that a budget be made available to it for the purposes of research, the costs of expert witnesses, site visits, non-meeting based activities and matters similar thereto.

D. Annual Report

3.4 The Scrutiny Committee must report annually to the Full Council on its work undertaken during the year, its future work programme and amended working methods if appropriate.

PLANNING COMMITTEE

Membership and meetings

1. 15 Members (politically balanced) to be appointed by Full Council. Meetings to normally be held at intervals of at least every three weeks
2. Members of the Executive will not be eligible to sit on the Planning Committee.
3. The Quorum for the Planning Committee shall be 4 voting members of the Committee.

Scope

2. Neither the Planning Committee nor the Head of Function has delegated power to:
 - approve or adopt Development Plan Documents or the Plans and alterations that comprise the Development Plan; or,
 - Approve or adopt Local Development Orders;

as these are Full Council functions as set out in Part 2 Article 4 of this Constitution.

3. The Council has delegated its responsibility for the following functions:
 - all functions relating to town and country planning and development control as specified in Section A of Schedule 1 to the Local Authorities (Functions and Responsibilities) (England) Regulations 2000; [and,
 - all functions relating to [insert any addition functions e.g. those specified in Section I of Schedule 1 to the Local Authorities (Functions and Responsibilities) (England) Regulations 2000 **e.g. Matters relating to High hedgerows, trees and the stopping up of bridleways]**

to the Planning Committee and the Head of Function for [insert full title here] as set out below.

Terms of reference - Planning Committee

Where a proposal meets any of the following criteria it shall be reserved to the Planning Committee for determination:

Criterion 1: In the opinion of the Head of Function X or the Chair of the Planning Committee the application is considered to be of a significant, controversial or sensitive nature

Criterion 2: The application is from an elected Councillor or member of Council staff (or partner thereof) and is recommended for approval.

Criterion 3: The application is accompanied by an Environment Statement (EIA)

Criterion 4: The application is a significant departure from the Council's statutory Development Plan and is recommended for approval.

Criterion 5: Where there are conflicting views (giving clear planning reasons) from a Town/Parish Council or a Parish Meeting or a Ward Member or from not less than four individuals

In addition, the Planning Committee shall authorise all prosecutions for breach of planning control except in cases of expediency where authority is delegated to the Chair of Planning Committee and the Head of Function.

Delegation to Officers

5. The Head of Function is authorised to undertake all other decisions in relation to the above matters and functions that are not reserved to Full Council or Planning Committee. This includes matters relating to Local Development Orders.

6. The Head of Function is authorised to delegate any of the above functions delegated to her/him in this Constitution to other officers, however the Head of Function must keep a register of any such delegations.

Delegation to Parish Council

7. Where the Council has delegated its powers to determine planning matters to a Parish Council; those matters shall not be dealt with by Planning Committee.

LICENSING COMMITTEE

Membership and Meeting Arrangements

1.1 The Licensing Committee will comprise of 15 Councillors appointed by the Council and will normally meet on a quarterly basis. The Quorum for the Licensing Committee shall be 4 voting members of the Committee.

1.2 The Licensing Committee has the power to appoint such sub-committees as may from time to time be necessary to discharge its duties including those under the Licensing Act 2003 and the Gambling Act 2005

Scope

2.1 Neither the Licensing Committee nor the Head of Function has delegated power to approve or adopt the Council's Licensing or Gambling Policy; this is a Full Council function as set out in Part 2 Article 4 of this Constitution.

2.2 The Committee will be responsible for the following functions:

- (a) except as otherwise provided in the Licensing Act 2003 and the Gambling Act 2005, all functions of the licensing authority prescribed by those Acts;
- (b) all functions relating to licensing and registration in so far as they are the responsibility of the Council as specified in Section B of Schedule 1 to the Local Authorities (Functions and Responsibilities) (England) Regulations 2000;
- (c) all functions relating to Health and Safety at Work as specified in Section C of Schedule 1 to the Local Authorities (Functions and Responsibilities) (England) Regulations 2000;
- (d) all functions relating to smoke-free premises as specified in Section A of Schedule 1 to the Local Authorities (Functions and Responsibilities)

(England) Regulations 2000 (***need to check applicability to ‘vaping-free’ premises***);

(e) any other associated matters and similar licensing and regulation matters.

Terms of reference Licensing Committee

3. Matters relating to the following statutory functions are reserved to the Licensing Committee to determine.

A. Licensing Act 2003 Functions (as listed at section 10(4) of the Act)

(a) Where representations or objections (within the meaning of the relevant section of the 2003 Act) have been made in respect of the following applications:

- (i) for premises licence (s18(3))
- (ii) for provisional statement (s31(3))
- (iii) for variation of premises licence (s35(3))
- (iv) to vary designated premises supervisor following police objection (s39(3))
- (v) to vary designated premises supervisor following police objection (s44(5))
- (vi) for club premises certificate (s72(3))
- (vii) to vary club premises certificate (s85(3))
- (viii) for grant of personal licence following objection (s120(7))
- (ix) for review of premises licence (s52(2) or (3))
- (x) review of club premises certificate (s88(7))

(b) Where representations or objections (within the meaning of the relevant section of the 2003 Act) have been made in connection with the following:

- (i) review following review notice (s53C)
- (ii) review following closure order (s167(5))

(c) Where the Licensing Committee is to determine the following matters:

- (i) consideration of objections made to interim authority notice (s48(3))
- (ii) determination of interim steps pending summary review (s53A(2)(a) or 53B)

- (iii) decision to give counter notice following police objection to temporary event notice (s105(2))
- (iv) revocation of licence where convictions come to light after grant etc(s124(4))
- (v) revocation or suspension of licence by local authority where it becomes aware of convictions or immigration penalties (s132A(8) and (12))

B. Gambling Act 2005 Functions (as listed in section 154(4) of the Act)

(a) Where representations have been made (within the meaning of the section) and where relevant objections have not been withdrawn:

- i. determination of an application for a premises licence (s161)
- ii. determination of an application for the variation of a premises licence (s161 and s187)
- iii. determination of an application for transfer following representations by the Commission
- iv. determination of an application for a provisional statement (s204)
- v. review of a premises licence (s201)

C. Licensing and Registration functions as specified in the Local Authorities (Functions and Responsibilities) (England) Regulations 2000

(a) determination of matters relating to:

- i) the revocation or suspension of taxi licences
- ii) the revocation or suspension of scrap metal/motor salvage licences
- iii) applications in respect of casino licences
- iv) applications in respect of sex shop licences

(b) in the case of emergency, the above matters at (a)(i) – (iv) may be dealt with by the Head of Function or [insert title of Senior Officer].

Delegation to Officers

5. The Head of Function is authorised to undertake all other decisions in relation to the above matters and functions that are not reserved to the full Council or Licensing Committee.

6. The Head of Function is authorised to delegate any of the above functions delegated to her/him in this Constitution to other officers, however the Head of Function must keep a register of any such delegations.

7. The Head of Function may refer a matter to be dealt with by the Licensing Committee where he/she deems appropriate.

Budget and Policy Procedure Rules

1. The framework for executive decisions

1.1 References in these procedure rules to the Policy Framework are to the plans and strategies to be adopted by the Council as set out in Article X.

1.2 The Council will be responsible for the adoption of its Budget and Policy Framework. Once a Budget and Policy Framework is in place, it will be the responsibility of the Executive to implement it.

2. Process for developing the framework

2.1 The process by which the Budget and Policy Framework shall be developed is as follows:

2.1.1 The proposals will be publicised by including in the forward plan a timetable for making proposals to the Council for the adoption of any plan, strategy or budget that forms part of the Budget and Policy Framework and the arrangements for consultation after publication of those initial proposals. The Scrutiny Committee will also be notified and may suggest additional or alternative arrangements for consultation.

2.1.2 At the end of the consultation period, the Executive will draw up firm proposals having regard to the responses to that consultation.

2.1.3 If the Scrutiny Committee wish to respond to the Executive during that consultation process, then they may do so. As the Scrutiny Committee has responsibility for fixing its own work programmes, it is open to the Committee to investigate, research or report in detail with policy recommendations before the end of the consultation period having particular regard not to duplicate any consultation carried out by the Executive. The Scrutiny Committee shall report to the Executive on the outcome of its deliberations.

2.1.4 The Executive will take any response from consultees (including the Scrutiny Committee) into account in drawing up firm proposals for submission to the Council. The Executive's report to the Council will reflect the comments made by consultees and the Executive's response.

2.1.5 Once the Executive has approved the firm proposals, the Monitoring Officer will refer them at the earliest opportunity to the Council for decision.

3. Procedure for conflict resolution

3.1 Disagreements as to the Policy Framework

3.1.1 Where the Executive has submitted a draft plan or strategy to the Council for its consideration and, following consideration of that draft plan or strategy, the Council has any objections to it, the Council must take the action set out below.

3.1.2 it must inform the Leader of any objections which it has to the draft plan or strategy and must give to him or her instructions requiring the Executive to reconsider, in the light of those objections, the draft plan or strategy submitted to them/it.

3.1.3 No rejection, modification or substitution to the Executive's proposal may be validly moved by the Council until such time as the Executive has been given the opportunity to consider and react to that objection.

3.1.4 Where the Council gives instructions in accordance with paragraph 3.1.2 above, it must specify a period of at least eight working days beginning on the day after the date on which the Leader received the instructions within which the Leader may:

- (i) submit a revision of the draft plan or strategy, as amended by the Executive (the "revised draft plan or strategy"), with the Executive's reasons for any amendments to the Council for consideration; or
- (ii) inform the Council of any disagreement that the Leader/Executive has with any of the Council's objections, together with its reasons.

3.1.5 When the period specified by the Council, referred to in paragraph (3.1.4) above has expired, the Council shall again consider the Executive's recommendation and will

take into account any amendments, reasoning and explanations which the Executive has now submitted.

3.1.6 In relation to the plan or strategy, Full Council may then:

- (i) amend it,
- (ii) approve it, or
- (iii) adopt it with or without modification.

3.1.7 A decision by Full Council which complies with the above procedure shall require only a simple majority of votes cast at that meeting and shall take effect immediately

3.2 Disagreements as to the Budget

3.2.1 For the purposes of this section the Budget means the proposals which the Executive submits to Full Council in February/March of each year as to various estimates, amounts, calculations and precepts relating to the Council's financial plans and requirements for the following financial year. This excludes any plan or strategy for the control of the Council's borrowing and capital expenditure; any disagreements in respect of which will be dealt with under the procedure set out above at 3.1

3.2.3 Where the Executive submits its Budget to Full Council before 8 February in any financial year, and the Council has any objections to the Budget, the procedure in Section 3.1 above shall apply, however the prescribed time for response at paragraph 3.1.4 shall be not less than five working days.

3.2.4 Where the Executive submits its Budget to Full Council on or after the 8 February the Council shall have the unrestricted right to approve, amend or reject the Executive's Budget.

3.2.5 A decision by Full Council which complies with the above procedure shall require only a simple majority of votes cast at that meeting and shall take effect immediately.

3.2.5 In approving the Budget and Policy Framework, the Council will also specify the extent of virement within the budget and degree of in-year changes to the Policy Framework which may be undertaken by the Leader/Executive in accordance with

paragraphs 6 and 7 of these Procedure Rules (virement and in-year adjustments). Any other changes to the Budget and Policy Framework are reserved to the Council.

4. Decisions outside the Budget or Policy Framework

4.1 Subject to the provisions of Procedure Rule 7 (Virement), the Leader/Executive, individual lead Councillors and any officers discharging executive functions may only take decisions which are in line with the Budget and Policy Framework.

4.2 If the Leader/Executive, individual lead Councillor or any officer wishes to make a decision which is contrary to the Policy Framework or contrary to or not wholly in accordance with the Budget approved by Full Council, then that decision may only be taken by the Council, subject to Procedure Rule 5 (Urgency) below.

4.3 If the Leader/Executive or any individual lead Councillor or officer discharging executive functions want to make such a decision, they shall take advice from the Monitoring Officer and/or the Section 151 Officer as to whether the decision they want to make would be contrary to the Policy Framework or contrary to or not wholly in accordance with the Budget. If the advice of either of those officers is that the decision would not be in line with the existing Budget and/or Policy Framework, then the decision must be referred by that body or person to the Council for decision unless the decision is a matter of urgency, in which case the provisions in Procedure Rule 5 shall apply.

5. Urgent decisions outside the Budget or Policy Framework

5.1 Any body or individual discharging executive functions may take a decision which is contrary to the Council's Policy Framework or contrary to or not wholly in accordance with the Budget approved by Full Council if the decision is a matter of urgency.

However, the decision may only be taken:

- (i) if it is not practical to convene a quorate meeting of the Full Council; and
- (ii) if the Chair of the Scrutiny Committee agrees that the decision is a matter of urgency.

5.2 The reasons why it is not practical to convene a quorate meeting of Full Council and the Chair of Scrutiny Committee's consent to the decision being taken as a matter of

urgency must be noted on the record of the decision. In the absence of the Chair of Scrutiny Committee, the consent of the Vice Chair of Scrutiny Committee, and in the absence of both, the consent of the Chair of Council, will be sufficient.

5.3 Following the decision, the decision taker will provide a full report to the next available Council meeting explaining the decision, the reasons for it and why the decision was treated as a matter of urgency.

6. Virement

6.1 The Council's Financial Regulations at Part X set out the permitted scope for virement within and across budget heads and identify which body or person has been authorised to approve such virements.

7. In-year changes to Policy Framework

7.1 The responsibility for agreeing the Budget and Policy Framework lies with the Council.

7.2 No changes to any policy and/or strategy which make up the Policy Framework may be made by the Leader/Executive, individual lead Councillors or officers except those changes:

- (a) which will result in the closure or discontinuance of a service or part of service to meet a budgetary constraint;
- (b) necessary to ensure compliance with the law, ministerial direction or government guidance;
- (c) in relation to the Policy Framework in respect of a policy which would normally be agreed annually by the Council following consultation, but where the existing policy document is silent on the matter under consideration; or
- (d) for which provision is made within the relevant budget or policy

8. Call-in of decisions outside the Budget or Policy Framework

8.1 Where a decision is referred to the Council by Scrutiny Committee, no further action will be taken in respect of the decision or its implementation until the Council has met and considered the matter.

8.2 The matter will be referred to the next ordinary meeting of the Council. At the meeting, the Council will receive a report of the decision or proposals and the advice of the Monitoring Officer and/or the Section 151 Officer.

8.3 The Council may either:

8.3.1 endorse a decision or proposal of the executive decision-taker as falling within the existing Budget and Policy Framework. In this case, no further action is required, save that the decision of the Council be minuted and circulated to all Councillors in the normal way; or

8.3.2 amend the Council's Financial Procedure Rules, Budget or policy concerned to encompass the decision or proposal of the body or individual responsible for that executive function and agree to the decision with immediate effect. In this case, no further action is required save that the decision of the Council be minuted and circulated to all Councillors in the normal way; or

8.3.3 where the Council accepts that the decision or proposal is contrary to the Policy Framework or contrary to or not wholly in accordance with the Budget and does not amend the existing framework to accommodate it, require the Executive to reconsider the matter in accordance with the advice of either the Monitoring Officer or Chief Section 151 Officer.

Executive Procedure Rules

1. HOW DOES THE EXECUTIVE OPERATE?

1.1 Who may make Executive decisions?

1.1.1 The Leader has responsibility for the discharge of all executive functions, and may delegate any, or all, of these functions to:

- i) the Executive as a whole;
- ii) a committee of the Executive;
- iii) an individual member of the Executive
- iv) an officer;
- v) an area committee;
- vi) joint arrangements;
- vii) another local authority; or,
- viii) any other arrangement allowed by law.

1.1.2 Where executive functions are delegated by the Leader, a written record of those delegations shall be presented to the Council at its Annual Council Meeting, for inclusion in the Council's Scheme of Delegation at Part X to this Constitution.

1.2 The delegation of executive functions

1.2.1 The Leader may amend the scheme of delegation relating to executive functions at any time. In doing so the Leader will give written notice to the Monitoring Officer and to the person, body or committee concerned. The notice must set out the extent of the amendment to the scheme of delegation, and whether it entails the withdrawal of delegation from any person, body or committee. The Monitoring Officer will present a report to the next ordinary meeting of the Council setting out the changes made by the Leader.

1.2.2 Where the Leader seeks to withdraw delegation from a committee of the Executive, notice will be deemed to be served on that committee when the Leader has served it on its Chair.

1.2.3 Unless the Leader/Executive directs otherwise, a committee of the Executive or lead Councillor may delegate further to an officer.

1.2.4 Even where executive functions have been delegated, that fact does not prevent the discharge of delegated functions by the person or body who delegated them.

1.3 Conflicts of Interest

1.3.1 Where the Leader has a conflict of interest this should be dealt with as set out in the Councillors' Code of Conduct in Part X of this Constitution.

1.3.2 If any member of the Executive has a conflict of interest this should be dealt with as set out in the Councillors' Code of Conduct in Part X of this Constitution.

1.3.3 If the exercise of an executive function has been delegated to a committee of the Executive, an individual lead Councillor or an officer, and should a conflict of interest arise, then the function will be exercised in the first instance by the person or body by whom the delegation was made and otherwise as set out in the Councillors' Code of Conduct in Part X of this Constitution.

1.4 Meetings of the Executive

1.4.1 The Executive will meet at such times as the Leader shall determine. The Executive shall normally meet at either of the Council's two main offices or another location to be agreed by the Monitoring Officer, in consultation with the Leader of the Council.

1.5 Quorum

1.5.1 The quorum for a meeting of the executive shall be 3 members of the Executive.

2. How are the Executive meetings conducted?

2.1 Who presides?

2.1.1 The Leader, or in his or her absence the Deputy Leader, will preside. In the absence of both the Leader and Deputy Leader, then a member of the Executive appointed to do so by those present shall preside.

2.2 Who may attend?

2.2.1 Meetings of the Executive will be held in accordance with the Access to Information Rules in Part X of this Constitution.

2.2.2 Agendas and reports for meetings of the Executive shall be circulated electronically to all Councillors who shall be free to attend those meetings.

2.3 What business?

2.3.1 At each meeting of the Executive, the following business will be conducted:

- (i) disclosure of interests (if any);
- (ii) consideration of the minutes of the previous meeting of the Executive;
- (iii) public participation to be notified;

- (iii) matters referred to the Executive by the Scrutiny Committee or by the Council for reconsideration by the Executive in accordance with the provisions contained in the Scrutiny Procedure Rules or the Budget and Policy Framework Procedure Rules set out in Part X of this Constitution;
- (iv) consideration of reports and recommendations from the Scrutiny Committee;
- (v) matters set out in the agenda for the meeting, which shall indicate which are key decisions.

2.4 Consultation

2.4.1 All reports to the Leader/Executive on proposals relating to the Budget and Policy Framework must contain details of the nature and extent of consultation and the outcome of that consultation. Reports about other matters will set out the details and outcome of consultation as appropriate. The level of consultation required will be appropriate to the nature of the matter under consideration.

2.5 Who can put items on the Executive Agenda?

2.5.1 The Leader (or in his/her absence, the Deputy Leader), Monitoring Officer or Section 151 Officer may put on the agenda of any Executive meeting any Executive matter.

2.5.2 The Monitoring Officer will place an item on the agenda of the next available meeting of the Executive where Scrutiny Committee or the full Council have resolved that an item be considered by the Executive.

3. KEY DECISIONS

3.1 Notice of key decisions

3.1.1 Twenty-eight clear days' public notice will be made of any matters which the Leader has reason to believe will be a Key Decision, unless:

- (a) an exemption from this requirement is given under the General Exception Procedure at Rule X of the Access to Information Procedure Rules; or,
- (b) the decision is taken under the Special Urgency Procedure at Rule X of the Access to Information Procedure Rules

3.2 What constitutes a key decision?

3.2.1 A Key Decision is a decision in respect of an executive function which is likely to:

- (a) be significant in terms of its effect on communities living or working in an area comprising one or more wards in the Council Area; or,
- (b) result in the Council incurring expenditure which is, or the making of savings which are, significant having regard to the Council's budget for the service or functions which the decisions relate.

3.2.2 The financial thresholds that will determine whether a matter under 3.2.1(b) is significant are set out at 3.3 below.

3.3 Financial Thresholds

3.3.1 Executive decisions with financial implications at or above the thresholds set out below will be Key Decisions. The Section 151 Officer and Monitoring Officer will keep the thresholds under review and advise the Leader on whether to recommend to Full Council any changes to the thresholds.

Heading	Area	Threshold
Budget Changes	Supplementary Budget allocations from Reserves	Where the allocation is above £250,000 or the allocation reduces Reserves balance to less than 10% above the minimum reserves balance requirement.
	Virements	Above £150,000
Contracts/Revenue	Award, amendment or establishment of, Contracts, Framework Agreements, or Dynamic Purchasing Systems for goods, works and/or services.	Estimated total contract value of £1,000,000 or above
	Contracts decisions involving significant risk, significant externalisation of services, politically sensitive issues	All such decisions regardless of value
Capital Programme	Decisions affecting the capital programme outside of the annual budget	Estimated value over £250,000

	approval (Supplementary Budgets)	
	Annual capital programme	Agreement of annual programme
	Property disposals	Assets with a value above £250,000
	Virements	Above £150,000
Property that is not subject to the capital programme	Property disposals	Above £250,000

Scrutiny Procedure Rules

1 Arrangements for the Scrutiny Committee

1.1 The Council will have one Scrutiny Committee to discharge the functions set out in its Terms of Reference at Part X of this Constitution.

1.2 The Scrutiny Committee will comprise 15 Councillors and be appointed by Council on an annual basis. The Scrutiny Committee may appoint Task and Finish groups.

2. Who may sit on the Scrutiny Committee?

2.1 All Councillors except members of the Executive, may be members of the Scrutiny Committee.

2.2 No Councillor may be involved in scrutinising a decision in which he or she was directly involved.

2.3 There is no limit on the number of substitute members.

3. Co-optees

3.1 The Scrutiny Committee or any of its Task and Finish Groups, shall be entitled to appoint non-voting co-optees.

4. Meeting of the Scrutiny Committee

4.1 The Scrutiny Committee shall normally meet on a monthly basis. Special meetings may be called if appropriate.

4.2 A Scrutiny Committee meeting may be called by the Chair of the Scrutiny Committee, by any 4 of the Scrutiny Committee or by the Chief Executive if he or she considers it necessary or appropriate.

5. Quorum

5.1 The quorum for the Scrutiny Committee shall be 4 voting members of the Committee.

6. Who chairs the Scrutiny Committee meetings?

6.1 The Scrutiny Chair shall be drawn from among those Councillors serving on the Scrutiny Committee who are not from the majority political group and are not Chair of any other committee. The Vice-Chair shall not be from the same political group as the Chair.

6.2 The Chair and Vice-Chair shall be elected in accordance with the procedure set out at Council Procedure Rule X.

7. Work programme

7.1 The Scrutiny Committee will be responsible for setting its own work programme and the work programme will be included as an item on every Scrutiny Committee meeting Agenda.

7.2 The Chair and Vice-Chair of the Scrutiny Committee and relevant officers shall hold a Scrutiny Agenda Setting Meeting in the week prior to the publication of the Agenda.

7.3 The Chair and Vice-Chair of the Scrutiny Committee, Chief Executive Officer (or his/her nominee) and relevant officers shall also hold, on a quarterly basis, a Coordinating Meeting to exchange, discuss and agree proposed rolling 6-month work programmes for submission periodically to the Scrutiny Committee for approval.

7.3 The Chair and Vice-Chair of the Scrutiny Committee will ensure that all Councillors are able to submit requests for alterations to the work programme via an agreed work programme process for consideration at each of these work programme meetings.

8. Task and Finish Groups

8.1 The work programme meetings described in Procedure Rule 7 above will consider and propose the establishment, membership, terms of reference, and reporting timescale of Task and Finish Groups to undertake specific areas of work. Such proposals shall be submitted to the Scrutiny Committee for approval. The number of Task and Finish Groups must be commensurate with available resources. The Chair of any Task and Finish Group shall be drawn from amongst those Councillors serving on that Group.

8.2 Any non-executive Councillor may be appointed to serve on Task and Finish Groups and membership will be open to non-councillors, including representatives of external bodies. Political balance requirements will not apply to task and finish groups.

9. Who may place items on the agenda?

9.1 Requests to include an item on the Scrutiny Committee agenda will normally be forwarded to the Chair or Vice-chair for consideration as part of the rolling work programme at Rule 7 above.

9.3 The Scrutiny Committee shall also respond, as soon as its work programme permits, to requests from the Council and, if it considers it appropriate, the Leader/Executive, to review particular areas of Council activity. Where the Scrutiny Committee does so, it shall report its findings and any recommendations back to the Leader/Executive and/or the Council.

10. Reports from the Scrutiny Committee

10.1 Where the Scrutiny Committee has formed proposals on a matter, it will submit a formal report to the Leader/Executive, Council, and/or other organisations as appropriate.

10.2 If the Scrutiny Committee cannot agree a single final report to the Council or Leader/Executive as appropriate, then one minority report may be prepared and submitted for consideration with the majority report.

10.3 The Scrutiny Committee may refer its formal recommendations and conclusions for consideration at Full Council. Where a response is required from the Leader/Executive it must be given within 2 months of the Full Council meeting.

11. Access to documents

11.1 In addition to their rights as Councillors, members of the Scrutiny Committee have the additional right to documents and to notice of meetings as set out in the Access to Information Procedure Rules in Part X of this Constitution.

12. Councillors and Officers giving account

12.1 As per the Scrutiny Committee Terms of Reference at Part X, the Scrutiny Committee may require the Leader, any member of the Executive or Chief Officer to attend before them to answer questions. It is the duty of those persons to attend if so required. For the purposes of these Procedure Rules 'Chief Officer' means any Statutory Officer, Head of Function or his/her nominee.

12.2 Where any Councillor or officer is required to attend a Scrutiny Committee meeting, the Scrutiny Officer shall inform the Councillor or Officer in writing normally giving at least ten working days' notice. The notice will state the nature of the item on which he or she is required to attend to give account and whether any papers are required to be produced for the Committee. Where the account to be given to the Committee will require the production of a report, then the Councillor or Officer concerned will be given sufficient notice to allow for preparation of that documentation.

12.3 Where, in exceptional circumstances, the Councillor or officer is unable to attend on the required date, the Scrutiny Committee shall in consultation with the Councillor or officer arrange an alternative date for attendance.

13. The party whip

13.1 A party whip shall not apply to the business of the Scrutiny Committee or any of its Task and Finish Groups.

14. Procedure at Scrutiny Committee Meetings

14.1 The Scrutiny Committee shall consider the following business:

- (i) disclosures of interest, including whipping declarations;
- (ii) considerations of the minutes of the last meeting;
- (iii) consideration of any matter referred to the committee through the 'call-in' procedure;
- (iv) responses of the Leader/Executive to reports of the Scrutiny Committee; and,
- (v) the business otherwise set out on the agenda for the meeting.

14.2 Where the Scrutiny Committee conducts investigations, it may also ask people to attend to give evidence at meetings which are to be conducted in accordance with the following principles:

- (i) the investigation be conducted fairly and all members of the Scrutiny Committee be given the opportunity to ask questions of attendees and to contribute and speak;
- (ii) that those assisting the Scrutiny Committee by giving evidence be treated with respect and courtesy; and,
- (iii) that the investigation be conducted so as to maximise the efficiency of the investigation or analysis.

14.3 Following any investigation or review, the Scrutiny Committee shall prepare a report including recommendations for submission to the Leader/Executive and Council as appropriate and shall make these public.

15. Procedure for Call-in

15.1 When an Executive decision is made by the Leader/Executive or an individual lead Councillor, or a Key Decision is made by an officer with delegated authority from the Leader/Executive, a record of the decision shall be published, including where possible by electronic means, and shall be available at the main offices of the Council normally by 5.00 pm on the next working day after the meeting. All Councillors will be sent a copy of the record of decision within the same timescale by the Monitoring Officer (or his/her nominee).

15.2 The record will bear the date on which it is published and, subject to the urgency provisions in at paragraph 15.8 below, will specify that the decision will come into force:

- (i) on the expiry of five working days after the day of the meeting in the case of decisions taken by the Executive collectively; or
- (ii) on the expiry of five working days after the day of publication of the decision in the case of decisions taken by the Leader, individual lead Councillors or Key Decisions taken by an officer with delegated authority from the Leader/ Executive

(iii) unless it is called-in.

15.3 During the call-in period referred to in 15.2 above, the Chair of the Scrutiny Committee or any 4 non-executive Councillors may request in writing to the Monitoring Officer (or his/her nominee) that a decision is called-in for consideration by the Scrutiny Committee. The reasons for calling-in a decision shall accompany any such request and must relate to the merits of the decision only AND meet at least one of the following criteria:

- (i) that there was insufficient, misleading, or inaccurate information available to the decision-maker;
- (ii) that all the relevant facts had not been taken into account and/or properly assessed;
- (iii) that the decision is contrary to the budget and policy framework and is not covered by urgency provisions; or
- (iv) that the decision is not in accordance with the decision-making principles set out in the Constitution.

15.4 On receipt of a call-in request, the Monitoring Officer, will decide whether it is valid and within 5 days of that decision, will give notice of the call-in and its consequences to the following:

- (i) the decision taker;
- (ii) all Councillors;
- (iv) the Head of Functions primarily affected;
- (v) the Leader of the Executive and the Head of Paid Service; and,
- (vi) the next weekly bulletin.

15.5 In the case of a valid call-in, the decision shall be considered at the next scheduled meeting of the Scrutiny Committee or by a special Call-in Meeting of the Scrutiny Committee but in any case, within 21 days of the decision on validity referred to in paragraph 15.4 above.

15.6 The Scrutiny Committee shall either:

(i) endorse the decision, in which case it will come into force immediately; or,

(ii) refer it back to the Executive or individual decision taker and ask it/them to alter or revoke the decision, taking into account the other factors brought to its attention by the Scrutiny Committee; or,

(iii) where a decision has been called-in on the basis that it is contrary to the Budget and Policy Framework, it shall refer the matter to Full Council to determine.

15.7 Once a decision has been referred back to the Leader/Executive or individual decision-taker by the Scrutiny Committee or the Council on the basis described above, it shall not be subject to further call-in. The decision shall then be final unless it is contrary to the Policy Framework or contrary to or not wholly consistent with the Budget.

15.8 Any matter designated by the Chief Executive to be urgent shall not, if the Leader/Executive or individual decision-taker and the Chair of the Scrutiny Committee agree, be subject to the call-in procedure, but shall be determined by the Leader/Executive, lead Councillor or officer immediately. The record of the decision and notice by which it is made public shall state whether in the opinion of the decision-making person or body, the decision is an urgent one, and therefore not subject to call-in.

15.9 The operation of the provisions relating to call-in and urgency shall be monitored annually and a report submitted to the Council with proposals for review if necessary.

15.10 Regulatory decisions shall not be subject to Call-in.

Financial Regulations

Table of Contents

To be added with hyperlinks on final version

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Appendix A

List of supporting strategies, policies, plans and reports

- Financial Strategy and Medium Term Financial Plan
- Budget Strategy
- Capital Strategy
- Commercial Investment Strategy
- Revenue Budget and Capital Programme Report including ...
 - Council Tax Setting Report
 - HRA Revenue Budget and Capital Programme Report
 - HRA 30-Year Business Plan
 - Earmarked Reserves Review Report
 - Capital Programme Report
- Performance Reporting
- Statement of Accounts
- Investment Strategy
- Minimum Revenue Provision Policy
- Treasury Management Strategy Statement
- Treasury Performance Reports
- Income and Arrears Management Policy
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- Purchasing Card Guide and Terms and Conditions
- Petty Cash Guide and Terms and Conditions
- Asset Management Plan
- Payroll Management Policy
- Employee Code of Conduct
- Gifts and Hospitality Guidance and Procedures
- Risk Management Strategy
- Governance Framework
- Anti-Fraud and Anti-Corruption Policy
- Money Laundering Policy
- Partnership Working Operational Framework

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1.0 INTRODUCTION

- 1.1 The Financial Regulations provide the framework for managing the financial affairs of the Council. They apply to every Councillor and Officer of the Council and anyone acting on its behalf.
- 1.2 The Financial Regulations govern the way the Council undertakes financial planning, budget setting, budget monitoring and closing of the accounts. They should also clearly identify the way day to day financial administration is conducted and financial controls are exercised.
- 1.3 The Financial Regulations are part of a wider set of operational and managerial arrangements. They help protect the Council and the public from poor decision making, theft, fraud and material error. They also offer significant protection to Officers and Councillors from undue criticism and accusations of impropriety.
- 1.4 All Councillors and staff have a general responsibility for taking reasonable action to provide for the security of assets, funds and resources under their control, and for ensuring that the use of these resources is legal, properly authorised and provides value for money.
- 1.5 The Section 151 Officer is responsible for issuing advice and guidance to underpin the Financial Regulations that Councillors, Officers, and others acting on behalf of the Council are required to follow.
- 1.6 The Financial Regulations will be reviewed regularly by the Section 151 Officer, at least every two years, and approved by Full Council.
- 1.7 The Section 151 Officer may choose to delegate responsibility to a nominated officer of the Council where appropriate.

2.0 FINANCIAL GOVERNANCE

- 2.1 The Councillors (individually, and contained within Full Council, Executive and Committees) and Statutory Officers (Head of Paid Service, Monitoring Officer and Section 151 Officer) have key roles and responsibilities in relation to the financial administration and stewardship of the Council, as referenced in section **XXX** in the Constitution.

3.0 FINANCIAL PLANNING AND MANAGEMENT

3.1 FINANCIAL STRATEGY AND MEDIUM TERM FINANCIAL PLAN

- 3.1.1 The Section 151 Officer, in consultation with the Leadership Team and Executive Councillors, will maintain a Financial Strategy and Medium Term Financial Plan (MTFP) that covers a period of at least three years, including the current financial year.

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- 3.1.2 The Council's Financial Strategy will purposely look strategically beyond the current financial period to consider the funding options available for the proposed delivery of future corporate priorities, as well as the continuity of service delivery, to ensure these are affordable and result in a balanced budget, and support the organisation's resilience and long-term financial sustainability.
- 3.1.3 The Medium Term Financial Plan will provide a high level strategic allocation of capital and revenue financial resources (for both the general fund and the housing revenue account) that align with the corporate priorities and plans contained within the Financial Strategy, including the forecasting of costs and future funding requirements and availability.
- 3.1.4 The Financial Strategy and Medium Term Financial Plan will be produced as part of the overall budget process each year and reported to the Executive for initial approval during the autumn committee cycle. This will then be reported, in conjunction with the annual budget, council tax and rent proposals, to Full Council before 11 March of the proceeding financial year.

3.2 BUDGET STRATEGY

- 3.2.1 The Section 151 Officer, in consultation with the Leadership Team and Executive Councillors, will provide a Budget Strategy for the proceeding financial year, which will form the foundations for the Annual Budget Setting process.
- 3.2.2 The Budget Strategy will provide a more detailed requirement of the strategic allocation of financial resources (both capital and revenue) that align with corporate priorities and plans for the proceeding financial year, including the level of council tax, balances and reserves, and the management of financial risks.
- 3.2.3 This will normally be reported alongside the Financial Strategy and Medium Term Financial Plan presented to the Executive before seeking approval of Full Council before 11 March of the proceeding financial year.

3.3 CAPITAL STRATEGY

- 3.3.1 The Section 151 Officer, in consultation with the Leadership Team and Executive Councillors, will each year prepare a Capital Strategy for the proceeding financial year, as required by the Prudential Code.
- 3.3.2 The Capital Strategy is intended to give a high level overview of how capital expenditure, capital financing and treasury management activity

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contribute to the provision of services along with an overview of how associated risk is managed and the implications for future financial sustainability.

- 3.3.3 The Capital Strategy will be produced and reported in accordance with the annual budget setting timetable and presented to the Executive before seeking the approval of Full Council before the 11 March of the proceeding financial year.

3.4 COMMERCIAL INVESTMENT STRATEGY

3.4.1 The Head of Commercial, Investment and Change, in conjunction with the Section 151 Officer, may prepare and review on an annual basis, a Commercial Investment Strategy (CIS).

3.4.2 The CIS will set out the governance arrangements and framework for Commercial Investments ensuring a consistent appraisal method, clarity on corporate risk and management, and provide the Council with an agile response to investment opportunities.

3.4.3 Full Council is responsible for approving the CIS. The Strategy will be reviewed and updated at least every three years. The implementation of this strategy, including individual investment decisions, is delegated to the Executive. The Executive may choose to delegate some or all individual investment decisions to an Investment Panel or a nominated Officer.

3.5 BUDGET SETTING

3.5.1 The Council has a statutory duty to set a balanced budget.

3.5.2 The Section 151 Officer is responsible for making the arrangements and issuing the guidelines for producing the Council's Revenue Budget and Capital Programme.

3.5.3 Senior Officers are responsible for ensuring that staff adhere to the timetable and requirements set out by the Section 151 Officer for the Budget Setting process, and provide any information and evidence required in relation to this.

3.5.4 In accordance with the agreed budget timetable, the detailed Budget Setting report, setting out the proposed revenue and capital spending proposals, will be presented to the Executive before seeking the approval of Full Council for the proceeding financial year.

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- 3.5.5 In accordance with Section 25 of the Local Government Act 2003 a statement from the Section 151 Officer is required to confirm the robustness of the budget and the adequacy of reserves.
- 3.5.6 Unless in exceptional circumstances or through further approval, expenditure shall not be incurred on behalf of the Council unless it is approved in the Capital or Revenue budget estimates.
- 3.5.7 Council Tax Setting
- 3.5.8 Full Council is responsible for setting the Council Tax Base. This responsibility shall be delegated to the Section 151 Officer, who will set the Council Tax Base for tax-setting purposes before 31 January of the proceeding financial year, and notify precepting and levying bodies of this figure by this date. The Section 151 Officer will notify all Councillors as part of the Budget Setting report presented to Full Council at the Council Tax Setting meeting.
- 3.5.9 Full Council shall set the level of Council Tax by 11 March in any year - as required by the Local Government Finance Act 1992.
- 3.5.10 In the event of any late changes such as budget amendments or preceptor demand notifications, Full Council have the provision to be able to delegate the final approval of the Council Tax Setting report including the tax determination to the Leader, which must incorporate the tax rate set by Full Council. Any decision taken by the Leader will be published to ensure transparency of governance.
- 3.5.11 Housing Revenue Account (HRA)
- 3.5.12 The Section 151 Officer, is responsible for providing the HRA Revenue Budget and Capital Programme report, to include the Housing Rent proposals, for the proceeding financial year in line with the timetable and requirements out by the Section 151 Officer for the Budget Setting process.
- 3.5.13 The Housing Revenue Account Budget report and Housing Rent proposals will be shared with Tenant Services Management Board (TSMB) and Tenants Forum for consultation.
- 3.5.14 An updated overview of the HRA 30-Year Business Plan will be provided to the Executive prior to or with the Draft Budget for the proceeding financial year.
- 3.5.15 Fees and Charges

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- 3.5.16 The Fees and Charges Strategy shall be agreed as part of the Financial Strategy during the autumn committee cycle.
- 3.5.17 Full Council shall give delegated authority to the Section 151 Officer to approve, and agree any amendments to, the fees and charges for the Council in line with the approved Fees and Charges Strategy, with the exception of:
- a) Car Parking Charges
 - b) Any others as determined by Council
- 3.5.18 Approval of Car Parking charges is delegated to the Executive, to be in line with the Council's Parking Strategy.
- 3.5.19 All fees and charges shall be reviewed annually by the Section 151 Officer in consultation with Heads of Functions as per the budget setting timetable.
- 3.5.20 As part of the overall budget process, the revenue budget will include the latest projection of income from fees and charges.
- 3.5.21 The Section 151 Officer will be responsible for publishing a Fees and Charges Register on the Council's website.
- 3.5.22 Earmarked Reserves Review
- 3.5.23 The Section 151 Officer shall determine adequate earmarked reserves to provide for future financial commitments and mitigate financial risks. Earmarked Reserves shall be set aside for specific purposes, and may include general contingencies.
- 3.5.24 The Section 151 Officer is responsible for undertaking an annual review of all Earmarked Reserves. Recommendations arising from the review will be presented to the Executive for approval before the 31 January of the proceeding financial year, to inform the final budget and financial plan. The report will provide information on the review and highlight any proposals to return any funds to general balances.
- 3.5.25 Capital Programme
- 3.5.26 A five-year rolling Capital Programme will be prepared and reviewed annually to confirm the capital expenditure and financing requirement estimates for each financial year, based on the following principles:
- To maintain an affordable five-year rolling capital programme.
 - To ensure capital resources are strategically aligned with the Council's corporate priorities and statutory responsibilities.

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- To undertake prudential borrowing only where there are sufficient monies to meet, in full, the implications of capital expenditure, borrowing and running costs.
- To maximise available resources by actively seeking appropriate external funding and disposal of surplus assets.

3.5.27 The Section 151 Officer will be responsible for compiling the five-year Capital Programme including the associated capital financing, in consultation with Senior Officers, for consideration by the Executive before seeking the approval of Full Council. The programme will include:

- committed schemes that are in the process of completion;
- schemes for replacement / maintenance of existing assets;
- new starts for the following years;
- planned financing arrangements including through receipts from expected sales of assets and external grants and contributions expected.

3.5.28 The Capital Programme will be approved through the Budget Setting report.

3.5.29 Approval by the Council of the Capital Programme shall not automatically authorise expenditure but will:

- indicate that the necessary funds for the ensuing financial years shall be available for the scheme; and
- that the scheme can be prepared in detail.

3.5.30 Alternative Budget Motions

3.5.31 Any Councillor proposing to put forward to Council any amendment to the draft Budget or any Alternative Budget should provide a copy thereof to the Section 151 Officer as soon as possible and at least 5 working days before the Council meeting so that they may advise Council whether the resulting amended or alternative budget would provide robust estimates and adequate reserves for the purpose of section 25 of the Local Government Act 2003.

3.6 BUDGET MANAGEMENT AND MONITORING

3.6.1 The system of budget management and monitoring is used to ensure that all budgets and financial resources for which the Council is accountable, are allocated correctly and managed effectively.

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3.6.2 The Section 151 Officer shall ensure that the Budget Holder has access to financial information to enable them to control expenditure and income for which they are responsible.

3.6.3 The Heads of Functions will be the accountable 'budget holder' for all budgets within their functional areas. They will be responsible for establishing and maintaining a scheme of delegations for budgets, which must be provided to the Section 151 Officer.

3.6.4 The Budget Holder will be responsible for managing budgets and other financial resources effectively and within approved limits.

3.6.5 The Section 151 Officer is responsible for providing further procedural advice on budget management and monitoring.

3.6.6 Making changes to the approved budget

3.6.7 A virement is the transfer of budget from one specific area to another. This can either be a transfer within revenue budgets or capital budgets, but not between revenue and capital.

3.6.8 The Virement Scheme is intended to enable the Budget Holder to manage budgets with a degree of flexibility within the overall framework determined by the Council, and therefore optimise the use of resources.

3.6.9 **Revenue Virements:** Amendments to the revenue budget can only be made with approval as long as funds are available and as per the Virement Scheme table below:

Revenue Virement Scheme Table

Threshold	Decision
Over £150,000	Executive Decision (in consultation with the Section 151 Officer)
Above £50,000 and below £150,000	Head of Function and Section 151 (in consultation with Executive Councillors / Portfolio Holders)
Up to £50,000	Head of Function (in consultation with the Finance Business Partner)

3.6.10 **Supplementary Budgets:** Authority to approve Supplementary Budgets shall be delegated as per the table below, provided that in each case general reserves remain at least 10% above the recommended minimum level.

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Supplementary Revenue Budget Scheme Table

Threshold	Decision
Over £250,000	Full Council
Above £150,000 and below £250,000	Executive
Up to £150,000	Head of Function and Section 151 Officer

3.6.11 The Section 151 Officer shall ensure that where any supplementary budgets have been approved, these will be included within the performance report presented to the Executive.

3.6.12 No revenue virement shall be allowed to or from the following budgets without approval of the Section 151 Officer;

- Financing charges e.g. capital
- Rates and other taxes
- Support Service Recharges
- Insurances

3.6.13 No revenue virement shall be allowed to or from the 'salaries' budget unless approved by the Head of Performance and Governance in consultation with a Finance Specialist.

3.6.14 Where there is a corresponding and matching increase in income and expenditure, the following approval limits will apply:

Threshold	Decision
Over £50,000	Executive Councillor and Section 151 Officer
Above £20,000 and below £50,000	Head of Function and Section 151 Officer
Up to £20,000	Budget Holder

3.6.15 The Heads of Functions shall manage staff resources within the agreed budgeted establishment. Any changes to the permanent establishment must be within the approved budget and agreed by the Section 151 Officer.

3.6.16 Any increase over and above the agreed budgeted establishment (in costs and full time equivalents) must be supported with proposals to cover the additional costs and submitted to the Head of Performance and Governance for consideration and approval. Any changes must be notified to the Section 151 Officer.

- 3.6.17 **Capital Virements:** Amendments to the capital budget can only be made with approval as long as funds are available and as per the Virement Scheme table below:

Capital Virement Scheme Table

Threshold	Decision
Over £150,000	Executive Decision (in consultation with the Section 151 Officer)
Above £50,000 and below £150,000	Head of Function and Section 151 (in consultation with Executive Councillors / Portfolio Holders)
Up to £50,000	Head of Function (in consultation with the Finance Business Partner)

- 3.6.18 **Capital Additions:** Authority to approve Supplementary Capital Budgets shall be delegated as per the table below, provided that in each case the Section 151 Officer agrees the source of the additional funding, and any revenue implications are affordable within approved budget limits.

Supplementary Capital Budget Scheme Table

Threshold	Decision
Over £250,000	Full Council
Above £150,000 and below £250,000	Executive
Up to £150,000	Head of Function and Section 151 Officer

- 3.6.19 The Section 151 Officer shall ensure that where any capital additions have been approved, these will be included within the performance report presented to the Executive.
- 3.6.20 **Funding Substitutions:** The Section 151 Officer is responsible for approving funding changes.
- 3.6.21 **Growth Programme and Community Infrastructure Levy (CIL):** Full Council is responsible for approving any total budget allocations to the Growth and CIL Programmes. The Executive is responsible for delivering the programmes within the total approved budgets. Allocations to individual projects may be approved in line with the following table.

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Threshold	Decision
Over £250,000	Portfolio Holder
Up to £250,000	Head of Commercial, Investment and Change

3.6.22 Budget Monitoring

3.6.23 Heads of Functions have no authority to overspend revenue or capital budgets, or under-recover income budgets under their control, and are responsible for monitoring their budgets to ensure this situation does not arise.

3.6.24 In preparing any estimates of expenditure and income, Heads of Functions must give proper consideration to the implications in current and future years.

3.6.25 Heads of Functions shall notify the Section 151 Officer of all significant budget variations including underspends, over-recovery of income or windfall benefits arising within their revenue and capital budgets, regardless of whether offsetting savings or additional income have been identified.

3.6.26 Heads of Functions shall ensure that their managers do not enter into commitments / contracts before satisfying themselves there is sufficient approved budget provision.

3.6.27 All unauthorised expenditure shall be reported immediately by the Heads of Functions to the Section 151 Officer who will advise on the appropriate action.

3.6.28 Carry Forwards

3.6.29 The Section 151 Officer is responsible for approving the carry forward of all budgets and spending plans that span financial years i.e. timing difference and profiling.

3.6.30 The Section 151 Officer shall approve other individual carry forwards up to £150,000, with any above this amount being approved by the Executive.

3.6.31 Budget Monitoring – Capital

3.6.32 Once the Capital Scheme has been prepared in detail and the tenders have been obtained, the Heads of Functions shall compare the allocation of funds approved within the Capital Programme to the tendered bids and determine if further approval is required.

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- 3.6.33 Further approval will be required in line with supplementary budget approval thresholds, subject to affordability being confirmed by the Section 151 Officer.
- 3.6.34 Approval to award a Capital Scheme contract will be as per Contract Regulations.
- 3.6.35 A Capital Scheme must not commence until the relevant funding is in place to meet the approved budget for the Scheme. For example, capital receipts and / or capital grants have been received.
- 3.6.36 Leases
- 3.6.37 Heads of Functions shall ensure that credit arrangements, such as leasing arrangements, are not entered into without the prior approval of the Section 151 Officer and, if applicable, approval of the scheme through the capital programme.
- 3.6.38 The Section 151 Officer shall ensure that there is sufficient budget and calculate whether a lease or alternative financing arrangement provides best value and best fit with Capital and Treasury strategies.
- 3.6.39 Balances and Reserves
- 3.6.40 The Section 151 Officer shall advise the Executive and Full Council on prudent levels of general balances, revenue reserves and contingencies for the Council.
- 3.6.41 Applying transfers to and from the general balances and earmarked reserves will be the responsibility of the Section 151 Officer in line with the approved budget and any approved changes during the year.
- 3.6.42 Budget Monitoring – reporting
- 3.6.43 The Section 151 Officer will report to the Executive, at agreed intervals, on the revenue and capital budgets and wider financial standing and will make recommendations for varying the approved budget where necessary.
- 3.6.44 Where overspending occurs on delegated budgets that cannot be covered by income, savings or underspending elsewhere they shall be reported to the Executive and underwritten by balances for financial planning purposes. The Leadership Team shall determine and report mitigating actions and any related recommendations to the Executive.

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3.6.45 All service underspend and overspend over £20,000 shall be fully explained by the Budget Holder within the budget monitoring process to the Section 151 Officer with a mitigation plan where appropriate. All those over £50,000 will be reported to the Executive.

3.6.46 As soon as practicable after the end of the financial year the Section 151 Officer shall submit the financial outturn position to the Executive. This will include a comparison of budget against actual spending and an analysis of major variances.

3.7 FINANCE COMMENTS IN REPORTS

3.7.1 The responsible Councillor and/or Officer report authors must ensure relevant financial implications are included in any key decision reports, in consultation with the Section 151 Officer, Finance Business Partner or Finance Specialist.

3.7.2 Authors should provide draft reports to the Section 151 Officer, Finance Business Partner or Finance Specialist prior to any submission of reports so that they may produce any financial reports and / or comments on the financial or budgetary implications of this action. For draft reports this will be 5 working days before any interim review and for final reports this will be 5 working days prior to agendas being published.

3.7.3 Budget Holders shall consult with the Section 151 Officer on any unplanned policy matters or other matters affecting the finances of the Council.

3.8 CLOSING OF ACCOUNTS AND STATEMENT OF ACCOUNTS

3.8.1 The Council has a statutory responsibility to produce a Statement of Accounts by the 31 May of the succeeding financial year and to be audited, approved and published online by the 31 July of the succeeding financial year.

3.8.2 The Section 151 Officer is responsible for selecting and consistently applying suitable accounting policies, determining accounting procedures and records, and ensuring compliance with relevant Accounting Codes of Practice.

3.8.3 The Section 151 Officer is responsible for making the arrangements for closing the Council's accounts, for ensuring that the Annual Statement of Accounts is prepared in accordance with the relevant Code's, as well as all matters relating for their audit and public inspection.

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- 3.8.4 Senior Officers are responsible for ensuring that staff adhere to the timetable and requirements set out by the Section 151 Officer for the closing of the accounts, and provide any information and evidence required in relation to this.
- 3.8.5 The Section 151 Officer shall sign and date the Statements of Accounts, stating that they present a true and fair view of the financial position of the Council at the accounting date and its income and expenditure for the year ended 31 March 2xxx.
- 3.8.6 The Governance and Standards Committee is responsible for approving the audited Statement of Accounts.

3.9 TREASURY MANAGEMENT FRAMEWORK

- 3.9.1 The Section 151 Officer is responsible for preparing a Capital Strategy, an Investment Strategy and a Minimum Revenue Provision (MRP) Policy in line with the relevant CIPFA codes and statutory guidance, to be presented to Full Council for approval by 31 March of the preceding financial year.
- 3.9.2 The Section 151 Officer is responsible for preparing a Treasury Management Strategy Statement (TMSS) in line with the relevant CIPFA codes and statutory guidance. Full Council delegates responsibility for approving the TMSS, by 31 March of the preceding financial year, to the Executive.
- 3.9.3 The purpose of these reports is to inform Councillors of the recommended strategy for effectively managing the Council's cash resources in accordance with the legislative and regulative frameworks, including the approach to borrowing and investments taking into account prudential borrowing limits and performance indicators.
- 3.9.4 These reports also set out the approach and operating limits that must be applied in treasury management activity.
- 3.9.5 The monitoring of treasury performance is the responsibility of the Governance and Standards Committee, who will receive mid-year and end of year treasury performance reports.
- 3.9.6 All executive decisions on borrowing, investment or financing, and administration shall be delegated to the Section 151 Officer, who is responsible for establishing and monitoring Treasury Management Practices.

3.9.7 All treasury management activity shall be undertaken by trained staff only and in accordance with the CIPFA Code of Practice for Treasury Management in Local Authorities, the Prudential Code, and the Council's Treasury Management Strategy and comply with the Treasury Management Practices.

4.0 FINANCIAL ADMINISTRATION, SYSTEMS AND PROCEDURES

1.1 INTRODUCTION

4.1.1 The Section 151 Officer is responsible for determining the accounting procedures and records for the Council.

4.1.2 All officers working for or on behalf of the Council must follow the financial administration, systems and procedures set out below. These rules and regulations are essential to an effective framework of efficiency, accountability and control.

4.1.3 All accounting systems, procedures and records shall be subject to the approval of the Section 151 Officer. Any changes to existing systems and the introduction of new systems shall also be approved by the Section 151 Officer.

4.1.4 All Heads of Functions will embed a culture of financial awareness and ensure that their officers and key partners are made aware of how their activities have a financial impact on the Council, either directly or indirectly.

4.1.5 All Officers will ensure that all financial transactions will be made through the Council's Accounting System.

4.2 ACCOUNTING

4.2.1 All accounting arrangements across the Council shall be in a manner approved by the Section 151 Officer, taking into account best practice guidance issued by relevant external bodies, such as CIPFA and the Government.

4.2.2 There must be adequate separation of duties to ensure that no one officer is able to handle any financial transaction from start to finish without there being some mechanism for independent checking. By finish is meant the completion of the accounting for the transaction.

4.2.3 All expenditure, income, assets and liabilities shall be completely and accurately accounted for within the Council's main Accounting System

and any exceptions must be specifically authorised by the Section 151 Officer.

4.3 INCOME

4.3.1 The Section 151 Officer is responsible for drafting the Council's Income and Arrears Management Policy. Approval of the Policy shall be delegated to the Executive This will be reviewed and approved by the Executive at least every three years, with any minor changes delegated to the Section 151 Officer in consultation with the Portfolio Holder.

4.3.2 The Income and Arrears Management Policy sets out the Council's policy and procedures in relation to the billing, collection and recovery of monies owed to the Council and is to be adopted across all functions within the Council.

4.3.3 The policy focusses on key aims and principles, priority of debt, vulnerability, methods of payment, payment arrangements, offsets, performance monitoring, data protection, segregation of duties and review.

4.3.4 The Section 151 Officer is accountable for the following, with Heads of Functions responsible for ensuring compliance within their functions for:

- Administering all invoicing, credit notes, income and arrears collection
- Providing the systems and documentation required for collection and associated debt recovery
- Ensuring that claims for Government grants and other monies are made properly and promptly
- Ensuring that all monies received are properly receipted, recorded and banked promptly
- Administering the process for writing off irrecoverable debts and the monitoring and reporting of write off levels
- Ensuring that a proper scheme of delegation has been established and it operates effectively
- Notification of all monies due to the Council under contracts, leases or other agreements and the termination of use or change of user affecting this income
- Reporting income management performance information to the Executive

4.3.5 Officers should encourage payment in advance or at point of service delivery wherever possible as per the Income and Arrears Management Policy, and minimise the amount of credit given to customers.

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- 4.3.6 The Section 151 Officer may authorise payment by instalments if full payment cannot be obtained immediately, in accordance with the Income and Arrears Management Policy, unless otherwise prescribed in relevant legislation, such as council tax and business rates.
- 4.3.7 Heads of Functions must notify the Section 151 Officer of all monies due to the Council under contracts, leases or other agreements and the termination of use or change of user affecting this income.
- 4.3.8 Any sales made via electronic commerce accounts, for example eBay and Amazon, must have the individual account pre-approved by the Section 151 Officer, and held in the name of the Council and using the Council's banking details. Heads of Functions are responsible for ensuring that any staff in their areas use these accounts appropriately and in line with financial regulations.
- 4.3.9 Raising of Invoices
- 4.3.10 Officers responsible for raising invoices must ensure that VAT has been properly accounted for and the correct fee has been charged as per the approved fees and charges report, or any subsequent amendments.
- 4.3.11 The Head of Customer is responsible for developing a scheme of discretionary discounts, in consultation with the S151 Officer.
- 4.3.12 Credit Notes
- 4.3.13 Any invoice of £1,000 and over, that require cancellation via a Credit Note, will require Budget Holder approval. Any invoice below £1,000 will require approval from an Income Specialist.
- 4.3.14 A clear reason for the Credit Note must be provided, and all evidence must be held on the Council's document management system. This information will be reviewed periodically and action taken to reduce the number of occurrences.
- 4.3.15 Any Credit Note must not be authorised or processed by the same person who raised the original invoice.
- 4.3.16 Unallocated Income
- 4.3.17 All unallocated income shall be dealt with on a daily basis by either allocation to the correct account/invoice, transferred or refunded.
- 4.3.18 Aged Debt

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4.3.19 The Budget Holder will periodically review the outstanding debts pertaining to their functional area, and take reasonable action to aid the collection of those debts and / or consider suspending the provision of goods / services to the customer until all payments due have been made.

4.3.20 For any irrecoverable debts, the Budget Holder will put forward a request to write off the debt.

4.3.21 Writing Off Bad Debts

4.3.22 The Section 151 Officer is responsible for the arrangements dealing with write off of irrecoverable debts.

4.3.23 Any write off per debtor greater than £25,000 in any year will be reported to the Executive for information.

4.3.24 Where a debt becomes uncollectable, any debts written off shall be approved in accordance with the following table:

Threshold	Council Tax & Business Rates, Sundry Income, Housing Benefit Overpayments & Housing Rents
£0 to £25	Customer Champion
£25-£100	Case Manager
£100-£1,000	Specialist / Senior Case Manager responsible for income activity
£1,000-£5,000	Head of Customer
£5,000 +	Section 151 Officer

4.3.25 All write offs will be reported to the Section 151 Officer on a regular basis.

4.4 ORDERING OF SUPPLIES, WORKS & SERVICES

4.4.1 All contracts and purchase orders are subject to the Contract Regulations.

4.4.2 Heads of Functions must have systems in place to ensure that only authorised officers are allowed to place purchase orders, and that purchase orders are only raised when there is sufficient budget available.

4.4.3 Once the purchase has been agreed, the creation of an official purchase order using the Council's Accounting System will be required for all orders unless agreed by the lead Procurement Officer.

4.4.4 Authorisation of Purchase Orders

4.4.5 A register of approved authorisers will identify staff authorised to act on the Heads of Functions or Senior Officers behalf in respect of placing purchase orders and making payment, together with the limits of their authority.

4.4.6 A register of approved authorisers and authorised purchasers will be maintained within the Council's Accounting System.

4.4.7 Receipt of Supply

4.4.8 The receipt of supplies, works and services will be undertaken within the Council's Accounting System. The receipt will confirm that the supply is as requested and authorises the release of payment.

4.4.9 Payment of Supplier Invoices

4.4.10 The Section 151 Officer shall make arrangements for the payments of all monies due from the Council in accordance with the relevant legislative and statutory requirements.

4.4.11 Payment to a supplier will only be made on receipt of a valid and appropriately addressed tax invoice.

4.4.12 All invoices must reference a valid purchase order number, or customer account reference where a purchase order is not required e.g. for utilities contracts.

The Council is required to comply with the Late Payment of Commercial Debt Regulations. Any supplier issuing an invoice in error will be required to re-submit a valid invoice with an amended invoice date.

4.4.13 Payments in advance

4.4.14 The Council will ordinarily only pay for goods, services and works upon receipt or completion. Where such goods, services and works are essential and only available if paid in advance (e.g. e-commerce) Officers prior to authorising payments in advance, must undertake a risk assessment of the supplier or service provider defaulting. All payments in advance in excess of £5,000 must be agreed with a Finance Specialist and any in excess of £50,000 must be agreed by the Section 151 Officer.

4.4.15 Payment Methods

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- 4.4.16 The Section 151 Officer must approve all banking, purchase and credit card arrangements across the Council, and must be satisfied with the safe keeping of all controlled banking stationery.
- 4.4.17 The Section 151 Officer will maintain a register of all bank and card acquiring contracts.
- 4.4.18 Cheques above certain financial limits set by the Section 151 Officer shall be manually countersigned by those designated officers authorised to do so by the Section 151 Officer.
- 4.4.19 Heads of Functions are responsible for ensuring that any staff in their areas that use the procurement Credit / Debit Cards adhere to the requirements of the Purchasing Card Guide and Terms and Conditions.
- 4.4.20 Any purchases made via the internet must be made in adherence to the Council's procurement procedures.
- 4.4.21 Any purchases made via electronic commerce accounts, for example eBay and Amazon, must have the individual account pre-approved by the Section 151 Officer, and held in the name of the Council and using the Council's banking details. Heads of Functions are responsible for ensuring that any staff in their areas use these accounts appropriately and in line with financial regulations.
- 4.4.22 Petty Cash
- 4.4.23 The Section 151 Officer must approve all banking and Petty Cash acquiring arrangements across the Council, and must be satisfied with the safe keeping of all cash and controlled banking stationery.
- 4.4.24 The Section 151 Officer must authorise all Petty Cash accounts and the Petty Cash Account Holder must comply with the rules set within the Petty Cash Guide and Terms and Conditions as prescribed by the Section 151 Officer.

4.5 TAXATION

- 4.5.1 The Section 151 Officer is responsible for ensuring compliance with all relevant taxation regulations and guidance that affect the Council.
- 4.5.2 Heads of Functions must notify the Section 151 Officer immediately of all new areas of business and of any change of circumstances to ensure the impact on VAT has been reviewed. For example, buying or selling a property and / or undertaking new investment activity.

4.6 PLANNING OBLIGATIONS BOARD

4.6.1 The Planning Obligations Board shall recommend budget allocations from the Community Impact Mitigation (CIM) Fund and other Hinkley S106 Funds for approval as per the following table.

Threshold	Decision
Over £250,000	Full Council
Up to £250,000	Executive

4.7 INVESTMENTS, BORROWING, CAPITAL FINANCING & TRUST ACCOUNTS

4.7.1 The Section 151 Officer shall ensure that the Council's money is properly managed and controlled in a way which balances risk with return but with the overriding consideration being given to the security and liquidity of the Council's investment.

4.7.2 All investments, except bearer securities, controlled by the Council shall be registered in the Council's name or in the name of nominees approved by the Executive.

4.7.3 All securities shall be held securely by the Council's bankers, or custodians approved by the Section 151 Officer.

4.7.4 The Section 151 Officer shall ensure that all borrowing is made in the name of the Council.

4.7.5 The Section 151 Officer shall ensure that all applicable trust funds are registered in the name of the Council.

4.7.6 The Section 151 Officer will provide regular monitoring reports to Governance and Standards Committee.

4.7.7 The Section 151 Officer will report any breaches or amendments of the Prudential Code to Council.

4.8 ASSET MANAGEMENT

4.8.1 Asset Register

4.8.2 The Finance Business Partner shall maintain a full and accurate register of all Council fixed assets.

4.8.3 Custody of Deeds

4.8.4 The Council's Solicitor shall have custody of the title deeds and other agreements under seal or hand of all land owned by the Council (together with all deeds and documents held as security for any monies owed to the Council) and are responsible for their safe-keeping.

4.8.5 Security

4.8.6 The Heads of Functions shall be responsible for the proper security of all buildings, stocks, furniture, equipment and cash etc. within their service. They shall exercise a co-ordinating role on security issues and shall be consulted where it is felt that security is inadequate or in special circumstances.

4.8.7 Valuations

4.8.8 The Finance Business Partner will be responsible for ensuring that a valuation report is produced on an annual basis and used as part of creating the Statement of Accounts.

4.8.9 The Council will carry out a rolling programme of asset valuations to ensure that all Property, Plant and Equipment required to be measured at fair value is revalued at least every five years.

4.8.10 Valuations of land and buildings will be carried out in accordance with the methodologies and bases for estimation set out in the professional standards of the Royal Institution of Chartered Surveyors (RICS).

4.8.11 Valuations of vehicles, plant, furniture and equipment will be based on current prices where there is an active second-hand market or latest prices adjusted for the condition of the asset.

4.8.12 Impairment

4.8.13 The Finance Business Partner is responsible for ensuring that assets are assessed at each year-end as to whether there is any indication that an asset may be impaired.

4.8.14 Where indications exist and any possible differences are estimated to be material, the recoverable amount of the asset is estimated and, where this is less than the carrying amount of the asset, an impairment loss is recognised for the shortfall.

4.8.15 Condition Surveys

4.8.16 The Finance Business Partner shall ensure that condition surveys of all buildings and property assets in which the Council has a proprietary interest are carried out at least once every 5 years.

4.8.17 Survey details are to be recorded in appropriate systems and work programmes prepared in accordance with priorities set out in the Asset Management Plan.

4.8.18 Maintenance of Assets

4.8.19 Heads of Functions are responsible for implementing a system for the maintenance of assets, stocks and stores including regular stock checks and write offs when required.

4.8.20 Asset Management Plan

4.8.21 The Lead Place Specialist is responsible for producing an Asset Management Plan. The Plan will be approved by Executive, with the monitoring of the delivery of that Plan delegated to Lead Place Specialist.

4.8.22 The Asset Management Plan looks at how the Council's assets support achievement of the Council's objectives and the services it provides.

4.8.23 The Plan will set out principles, priorities and actions to ensure the assets are used and managed as efficiently and effectively as possible.

4.8.24 The Plan will be reviewed annually to take account of any changes in the Council's objectives or priorities.

4.8.25 Acquisition and Sale / Disposal of assets

4.8.26 All acquisitions and disposals of Council property shall be made in accordance with the approved governance arrangements or otherwise in accordance with the Council's Capital Strategy and its Asset Management Plan.

4.8.27 The Section 151 Officer shall be responsible for the appropriate accounting treatment of any acquisition and sale / disposal of assets.

4.8.28 All acquisitions and sale / disposal of assets shall be made in line with approved budgets and in consultation with the Section 151 Officer. The authority to approve acquisitions and sale / disposal of assets shall be delegated as per the table below.

Threshold	Decision
Over £250,000	Executive
Up to £250,000	Officer (tbc)

4.8.29 In respect of receipts from sale of assets where values are less than £10,000: these net proceeds will be credited to the appropriate revenue budget.

In respect of receipts from sale of assets where values are more than £10,000: the net proceeds will be recorded as either capital receipts unless Statutory Guidance permits the use as Flexible Capital Receipts. The net receipts can then be used to fund revenue costs, provided the expenditure meets the requirements for qualifying expenditure under this guidance.

4.9 PAYROLL

4.9.1 The Head of Paid Service is responsible for producing a Payroll Management Policy to be approved by Full Council by the 11 March of the proceeding financial year.

4.9.2 The Payroll Management Policy sets out the Council's policy and procedures in relation to the payments of salaries and wages to all staff, including payments for other allowances, and for payment of allowances to Councillors, employed by the Council. This is to ensure that the risk associated with the public sector payroll system are managed effectively.

4.9.3 The Section 151 Officer is responsible for all payments of salaries and wages to all staff, including payments for other allowances, and for payment of allowances to Councillors. All payments must be made by BACS through the Council's Payroll System.

4.9.4 The Heads of Functions and their respective managers must notify central payroll team of all matters relating to the employment (including any changes) of officers so that the appropriate financial entries and payments can be made.

4.9.5 Officers will submit their expenses claims through the Council's Payroll System. The relevant manager will then validate the claim prior to online approval.

4.10 SOMERSET WEST LOTTERY

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- 4.10.1 The Council will be an enabler for the lottery and use the contracted services of a licenced External Lottery Manager (ELM) to operate the lottery as per the Gambling Act 2005.
- 4.10.2 The Council will hold the relevant licence(s) obtained from the Gambling Commission as regulated by the Gambling Act 2005.
- 4.10.3 The Section 151 Officer and the Head of Customer will be registered as the 'responsible officers' with the Gambling Commission.
- 4.10.4 Any arrangements of administering the lottery will be delegated to the Head of Customer and Portfolio Holder in consultation with the Section 151 Officer.

4.11 GRANTS PAID OUT TO VCS

- 4.11.1 The authority to award grants will be delegated by the Executive to the Grants Panel, and all decisions will be published.
- 4.11.2 In order to make the most effective use of the Council's grants schemes (as listed below) the Council needs to ensure applicants maximise match funding from other funders for their projects in the district.
- Somerset West Lottery Local Community Fund (SWL LCF)
 - Voluntary and Community Sector (VCS) Partner Grants
 - VCS Small Grants Scheme
- 4.11.3 The Council may choose to outsource this function to an external body to administer on behalf of the Council and present assessed applications to the Council's Grants Panel for consideration and approval.

4.12 INSURANCE

- 4.12.1 The Section 151 Officer is responsible for maintaining adequate insurance cover for the Council and keeping comprehensive records of all risks covered.
- 4.12.2 Heads of Functions must notify the Section 151 Officer immediately of all new areas of risk and of any change of circumstances likely to affect existing insurance risks.
- 4.12.3 Any incident which could give rise to an insurance claim must be promptly notified to the Section 151 Officer, by the relevant officer, who shall also inform the Police if appropriate.

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- 4.12.4 The Section 151 Officer will handle all insurance claims with the insurance company if proceedings are issued.

4.13 FINANCIAL INDUCEMENTS, GIFTS, HOSPITALITY AND PROMOTIONAL OFFERS

- 4.13.1 All staff must comply with the Employee Code of Conduct and Gifts and Hospitality Guidance and Procedures. Further advice should be sought from the Monitoring Officer.

- 4.13.2 All Councillors and staff must not accept inducements in the process of administering the financial affairs of the Council.

4.14 DECLARATION OF INTEREST

- 4.14.1 All officers shall notify their Head of Function and the Monitoring Officer in writing if they have a financial interest (direct or indirect) in any current or proposed contract of the Council. The Monitoring Officer shall record in a schedule to be kept for the purpose, particulars of any such notice given. Failure to disclose a financial interest in a contract is a criminal offence under section 117 of the Local Government Act 1972.

- 4.14.2 All officers shall advise their Head of Function and the Monitoring Officer, to be incorporated into the schedule mentioned above, of any conflict of interest which has arisen or might arise because they are likely to be required or authorised to do something as a Council Officer, in which they have a personal or private interest.

5.0 RISK MANAGEMENT AND CONTROL OF RESOURCES

5.1 RISK MANAGEMENT

- 5.1.1 The Head of Performance and Governance is responsible for preparing a Risk Management Strategy as part of the Governance Framework, and ensuring that Councillors and staff consider risk when dealing with Council business and key activities.

- 5.1.2 The Risk Management Strategy will be approved by the Executive, and reviewed at least every three years.

- 5.1.3 Risk management and control arrangements are the responsibility of management, and the Head of Performance and Governance shall report on risk management arrangements and performance to the Governance and Standards Committee.

5.2 INTERNAL CONTROL

5.2.1 Internal control refers to the systems of control devised by management to help ensure the Council's objectives are achieved in a manner that promotes economical, efficient and effective use of resources and that the Council's assets and interests are safeguarded.

5.2.2 The Section 151 Officer is responsible for advising on effective systems of internal control. These arrangements need to ensure compliance with all applicable statutes and regulations, and other relevant statements of best practice. They should ensure that public funds are properly safeguarded and used economically, efficiently, and in accordance with the statutory and other authorities that govern their use.

5.2.3 It is the responsibility of Heads of Functions to establish sound arrangements for planning, appraising, authorising and controlling their operations in order to achieve continuous improvement, economy, efficiency and effectiveness and for achieving their financial performance targets.

5.2.4 The Section 151 Officer shall undertake an annual review of the effectiveness of the systems of internal control, and key findings and actions reported within the Annual Governance Statement.

5.3 INTERNAL AUDIT

5.3.1 Heads of Functions shall have regard to the principles of risk management, and to the Council's Risk Management Strategy. It is the responsibility of Internal Audit to review the adequacy and effectiveness of the Council's arrangements for risk management.

5.3.2 Under the Accounts and Audit Regulations 2015 the Council has a statutory obligation to have an adequate and effective system of internal audit.

5.3.3 The Section 151 Officer has the delegated authority for providing and maintaining this service.

5.3.4 The Internal Auditor is responsible for providing an internal audit function which meets the requirements of the Public Sector Internal Audit Standards (PSIAS). They are also responsible for providing an opinion, in support of the Annual Governance Statement, on how the Council's risk management processes identify, evaluate, monitor and report that controls are operating effectively within the Council.

5.3.5 Internal Audit is an assurance function that provides an independent, objective assurance and consulting activity designed to add value and

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improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

5.3.6 Internal Audit has unrestricted access to all information (including records, computer files, databases, systems, property and personnel) across all functions and activities undertaken by the Council, or partners on behalf of the Council where council information is held in order to review, appraise and report as may be necessary.

5.3.7 The Internal Auditor shall report to the Governance and Standards Committee all significant concerns that he/she may have over the adequacy and effectiveness of internal controls and risk management activities within the organisation.

5.4 EXTERNAL AUDIT

5.4.1 The Council is responsible for approving the appointment of an external auditor. This shall be delegated to the Governance and Standards Committee.

5.4.2 The External Auditor has a responsibility to satisfy themselves that the Council has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources. This judgement is based on criteria specified by the National Audit Office.

5.4.3 The Section 151 Officer, in conjunction with Heads of Functions, must ensure that the Council makes best use of resources, and taxpayers and service users receive value for money.

5.4.4 The Council may, from time to time, be subject to audit, inspection or investigation by external bodies such as HM Revenue and Customs, who have statutory rights of access.

5.4.5 The Section 151 Officer is responsible for presenting the Audit Findings Report and the Annual Audit Letter to the Governance and Standards Committee.

5.4.6 The Section 151 Officer must advertise the Public Right of Inspection on the Council's website in line with Accounts and Audit regulations.

5.5 COUNTER FRAUD AND ANTI BRIBERY

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- 5.5.1 Section 151 of the Local Government Act 1972 requires every Local Authority to make arrangements for the proper administration of their financial affairs.
- 5.5.2 The Section 151 Officer is responsible for advising the Council on anti-fraud and anti-corruption strategies and measures. Approval of the Policy is delegated by the Council to the Executive.
- 5.5.3 This policy provides a coherent and consistent framework to enable the organisation's staff and Councillors to understand and implement arrangements enabling compliance. In conjunction with related policies and key documents it will also enable Councillors/ staff and the public/ stakeholders to identify and effectively report a potential breach.

5.6 MONEY LAUNDERING

- 5.6.1 The Section 151 Officer is responsible for preparing the Council's Money Laundering Policy (MLP) to be scrutinised by the Governance and Standards Committee and approved by the Executive.
- 5.6.2 The Money Laundering Policy will be reviewed on a regular basis, at least every three years, and upon issue of new or updated relevant regulations.
- 5.6.3 This policy will ensure that there are adequate controls in place within the Council to counter money laundering activities and terrorist financing activities, in line with the Money Laundering Regulations 2017.
- 5.6.4 The Executive will appoint a Money Laundering Reporting Officer (MLRO).

5.7 TRADING UNITS

- 5.7.1 It is the responsibility of the Section 151 Officer to advise on the establishment and operation of trading accounts and business units, and to determine the arrangements under which these are operated.
- 5.7.2 The Heads of Functions must observe all statutory requirements in relation to trading accounts, including the maintenance of a separate revenue account to include all relevant income and expenditure, including overhead charged and an annual report in support of the Council's annual financial statements.
- 5.7.3 The Heads of Functions must ensure that the same accounting principles are applied in relation to trading accounts as for other service units.

6.0 EXTERNAL ARRANGEMENTS

6.1 PARTNERSHIPS

- 6.1.1 Partnerships include any arrangements where the Council agrees to undertake, part fund or participate in a project with other bodies; either as a beneficiary of the project, or because the nature or status of the project gives the Council a right or obligation to support it. Where the Council is simply providing funding without assuming any obligation or risk relating to delivery of the project, this is not a partnership.
- 6.1.2 The Executive is responsible for approving the operational framework for the Council's participation in all strategic partnerships or joint working arrangements with other local public, private, voluntary and community sector organisations. This includes the arrangements for delegation to officers and the detailed arrangements for the provision of both financial and physical resources by the Council.
- 6.1.3 The Section 151 Officer and Monitoring Officer are responsible for promoting, maintaining and monitoring the same high standards of conduct with regard to legal and financial administration and accounting arrangements in partnerships that apply throughout the Council. They shall also consider the overall corporate governance arrangements and legal issues when arranging contracts with external bodies. They shall ensure that the risks have been fully appraised before agreements are entered into with external bodies. They shall ensure that all partnerships are included within the Partnership Register.
- 6.1.4 The approval of both the Section 151 Officer and the Monitoring Officer must be obtained prior to the Council entering into any formal partnership agreement. The approval of the Section 151 Officer must also be obtained where it is proposed that the Council adopts the role of 'Accountable Body' for a partnership.
- 6.1.5 Heads of Functions are responsible for ensuring that appropriate preparation work is undertaken and approvals are obtained before any negotiations are concluded in relation to work with external bodies.
- 6.1.6 A written partnership agreement must be produced that clearly establishes the responsibilities, rights, and obligations of the respective partners for managing the arrangement and the resources made available to the partnership.
- 6.1.7 The agreement must clearly set out the financial arrangements of the partnership including accounting, funding, assets, liabilities, insurances, tax accounting and risk management.

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6.1.8 The agreement must also set out the arrangements in respect of unspent funding at each year end, unless this is to be returned to the Council as unspent money, and for addressing any overspend.

6.1.9 The agreement must also include HR advice in respect of employment rights and obligations including IR35 and TUPE implications.

6.2 EXTERNAL FUNDING (INCLUDING GRANTS)

6.2.1 The Section 151 Officer, in consultation with the relevant Head of Function, is responsible for ensuring that all funding notified by external bodies is received and properly recorded in the Council's accounts.

6.2.2 Heads of Functions must advise the Section 151 Officer with details of all bids for external funding, as well as all grant and subsidy notifications by external bodies, as soon as they are received.

6.2.3 Heads of Functions are responsible for ensuring that the terms and conditions of all grants have been met properly.

6.2.4 Heads of Functions must not commit expenditure on projects requiring matched funding contributions until the external funding has been confirmed.

6.2.5 Each Head of Function is responsible for informing the Section 151 Officer promptly about such funding. Where such income is receivable against a grant claim the relevant Heads of Functions shall provide written confirmation to the Section 151 Officer that all output and other grant requirements have been properly and fully met.

6.3 WORK FOR THIRD PARTIES

6.3.1 The Section 151 Officer is responsible for providing specific guidance to Heads of Functions in respect of contractual arrangements for the provision of services to third parties or external bodies.

6.3.2 Work can only be undertaken for third parties where the Council has the legal powers to undertake the work.

6.3.3 With regard to the financial aspects of third party contracts, Heads of Functions will:

- Comply with any guidance issued by the Section 151 Officer and will ensure that appropriate insurance arrangements are made.
- Ensure that all costs arising from the provision of services to a third party are recovered and hence that there is no subsidy included within the contract.

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- Ensure that the Council is not unnecessarily exposed to the risk of bad debts.
- 6.3.4 A written agreement must be put in place between the Council and the third party, which details the services to be provided, over what period and at what price; this will be signed by both parties to the agreement.
- 6.3.5 Heads of Functions will provide information on the contractual arrangements to the Section 151 Officer in order that the appropriate disclosures can be made within the Council's annual statement of accounts.
- 6.3.6 The Head of Function / Section 151 Officer / Solicitor shall be responsible for approving the contractual arrangements for any work for third parties or external bodies.
- 6.3.7 The relevant Senior Officer must ensure that any work carried out for third parties is not outside the Council's powers by formally seeking the opinion of the Council's Monitoring Officer before such an arrangement is entered into.
- 6.3.8 The Section 151 Officer will issue guidance on all financial matters in respect of providing third parties with services.
- 6.3.9 The relevant Senior Officer must ensure that:
- Proposals are costed properly in accordance with the guidance provided by the Section 151 Officer;
 - No contract is subsidised by the Council;
 - Appropriate insurance arrangements are made;
 - Wherever possible, payment is received in advance of the provision of the service;
 - The Section 151 Officer is provided with the appropriate information to enable a note to be entered into the Statement of Accounts; and
 - Information held or assets owned by the Council is/are not used to the detriment of the Council.
 - There is compliance with GDPR

6.4 ALTERNATIVE DELIVERY MODELS

- 6.4.1 The Section 151 Officer is responsible for providing specific technical guidance to Heads of Functions in respect of financial arrangements for any proposal to deliver services via an alternative delivery vehicle. They shall also ensure that any such activities are properly recorded in the Council's accounts.

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- 6.4.2 Legal advice shall be sought for the contractual arrangements for any alternative delivery model.
- 6.4.3 Any proposal to deliver services via an alternative delivery vehicle must be developed through the Council's business case governance framework, to ensure that there is a robust planning and decision-making process in place.
- 6.4.4 Heads of Functions are responsible for ensuring that necessary approval is obtained before any contract negotiations and/or financial transactions are entered into, and that all agreements and arrangements are properly documented.
- 6.4.5 There are various types of alternative delivery model, including, but not limited to:
- Local Authority Trading Company (LATC)
 - Joint Ventures - set up as separate corporate entities joining two or more parties for the purpose of executing a business undertaking
 - Charitable incorporated organisation - a corporate entity which is regulated by the Charities Commission
 - Social Enterprises - businesses trading for social and environmental purposes
 - Outsourcing – a contractual arrangement between the Council and a private provider for the delivery of an agreed service
 - Social Impact Bonds – contract to achieve agreed social outcomes through a programme of interventions delivered by a number of service providers
 - Joint Committee – joint bodies set up, by agreement, to discharge or carry out activities in conjunction with other local authorities
 - Unincorporated association

6.5 TRANSPARENCY

- 6.5.1 To provide transparency in its stewardship of public funds the Council makes information available to the public in relation to its spending and are available to download via the Council's Open data portal. This brings together all our published datasets and other information of interest on one searchable database for anyone, anywhere to access.

www.somersetwestandtaunton.gov.uk/open-data

-End of Document-

Agenda Item 7

SHADOW CORPORATE GOVERNANCE & STANDARDS COMMITTEE FORWARD PLAN 2018-19

Meeting	DRAFT AGENDA ITEMS	LEAD OFFICER
12 November 2018	New Council Constitution Progress Report Appointment of Auditor Forward Plan	Bruce Lang Paul Fitzgerald/Sue Williamson
28 January 2019	New Council Constitution Progress Report Minor Updates to Policies Forward Plan	Bruce Lang Paul Harding
18 March 2019	SWAP Internal Audit - Audit Plan 2019/20 and Audit Charter New Council Constitution Progress Report New Council Code of Conduct – Complaints Procedure Risk Management Update Forward Plan	Alastair Woodland Bruce Lang Bruce Lang Richard Doyle

