

Sandy Town Council

To: Cllrs P Blaine, T Cole, A Gibson, A M Hill, W Jackson, C Osborne (Chair),
M Pettitt, M Scott, P Sharman and J Sparrow
c.c. N Aldis, T Knagg, G Leach, S Sutton, N Thompson

You are hereby summoned to attend a meeting of the Policy, Finance and Resources Committee of Sandy Town Council which will be held in the Council Chamber at 10 Cambridge Road, Sandy, Bedfordshire on Monday 28 January 2019 at 7.30pm for the purpose of transacting the items of business below.

Chris Robson
Town Clerk
10 Cambridge Road
Sandy SG19 1JE
01767 681491
22 January 2019

MEMBERS OF THE PUBLIC AND PRESS ARE WELCOME TO ATTEND THIS MEETING

A G E N D A

Reports

1 Apologies for absence

2 Declarations of interest

Under the Localism Act 2011 members of Council are not required to make oral declarations of interest at meetings but may not participate in discussion or voting on any items of business in which they have a Declarable Pecuniary Interest (DPI) and under Sandy Town Council's Standing Orders must leave the room for the duration of all discussion on such items. (All members' register of interests are available on the Sandy Town Council website or on application to the Clerk.)

*This item is included on the agenda to enable members to declare new DPIs and also **those who wish to do so** may draw attention to their stated DPIs and also any non-declarable personal interests which they have declared under Sandy Town Council's adopted Code of Conduct and which may be relevant to items on the agenda.*

- i) Declarable pecuniary interests*
- ii) Non pecuniary interests*

3 Public Participation Session

Members of the public may ask questions or make representations to the committee about items of business which are on the agenda.

4 Minutes of previous meeting

To receive the minutes of the Policy, Finance and Resources Committee held on 7 January 2019 and to approve them as a correct record of proceedings.

Sandy Town Council

5 Financial Reports

- i) To consider a balance sheet and detailed financial report showing income and expenditure against the revenue budget for December 2018. Appendix I
- ii) To receive a budget overview report. Appendix II
- iii) To approve a schedule of payments made since previous meeting. Appendix III
- iv) The Chair to approve bank reconciliations and statements.

6 Internal Audit

- i) To receive and note as report on the review of effectiveness of the 2018/19 internal audit process. Appendix IV
- ii) To consider and agree an internal audit plan for 2019/20. Appendix V
- iii) To receive and consider recommending to Council the adoption of Terms of Reference for the internal auditor. Appendix VI

7 Action List

To receive and note a copy of the action list. Appendix VII

8 Christmas Lights Event

To receive a report and recommendation on expenditure on the 2018 Christmas Light Switch on Event. Appendix VIII

9 Payroll Services

To receive and consider quotes on the provision of payroll services. Appendix IX

10 Information Retention and Disposal

To receive and consider the adoption of the proposed information retention and disposal policy. Appendix X

11 Information Protection

- i) To receive and consider the adoption of the proposed information protection policy. Appendix XI
- ii) To receive and consider the adoption of the proposed information security incident policy. Appendix XII

12 Driving at Work Policy

To receive and review the Council's driving at work policy. Appendix XIII

13 Chairman's Items

14 Date of Next Meeting: 11 March 2019

Sandy Town Council 2018-19

14:48

Detailed Balance Sheet - Excluding Stock Movement**Month 9 Date 31/12/2018**

<u>A/c</u>	<u>Description</u>	<u>Actual</u>	
<u>Current Assets</u>			
100	Debtors Control	100	
105	VAT Control	21,989	
122	Scout Firework Loan	3,385	
200	Current Bank A/c	31,327	
201	Clerks Imprest A/c	279	
205	Capital a/c Santander	217,287	
206	Barclays Active Saver	326,754	
208	Public Sector Deposit Fund	203,007	
210	Petty Cash	250	
Total Current Assets			804,378
<u>Current Liabilities</u>			
501	Creditors Control	17,009	
508	Ticket Control Account	114	
Total Current Liabilities			17,123
Net Current Assets			787,255
Total Assets less Current Liabilities			787,255
<u>Represented by :-</u>			
300	Current Year Fund	120,548	
310	General Reserve	227,395	
315	Rolling Capital Fund	93,568	
320	Capital Receipts Reserve	55,574	
321	Earmarked Reserves	23,028	
322	EMR Fallowfield	244,962	
323	EMR Community Funds	7,000	
324	EMR Elections	12,000	
325	EMR Christmas Activities	3,180	
Total Equity			787,255

Summary Income & Expenditure by Budget Heading 31/12/2018

Month No: 9

Cost Centre Report

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
401 Staff	Income	0	190	0	(190)			0.0%
	Expenditure	249,609	189,360	274,250	84,890		84,890	69.0%
	Movement to/(from) Gen Reserve	<u>(249,609)</u>	<u>(189,171)</u>					
402 Administration-Office	Income	2,335	2,590	1,750	(840)			148.0%
	Expenditure	72,977	53,374	81,000	27,626		27,626	65.9%
	Movement to/(from) Gen Reserve	<u>(70,642)</u>	<u>(50,784)</u>					
403 Administration-Works	Income	10,540	60	0	(60)			0.0%
	Expenditure	34,227	22,051	39,968	17,917		17,917	55.2%
	Movement to/(from) Gen Reserve	<u>(23,687)</u>	<u>(21,991)</u>					
405 Footway Lighting	Expenditure	22,827	14,887	13,300	(1,587)		(1,587)	111.9%
406 Cemetery & Churchyard	Income	19,323	21,020	20,000	(1,020)			105.1%
	Expenditure	6,917	7,996	9,810	1,814		1,814	81.5%
	Movement to/(from) Gen Reserve	<u>12,406</u>	<u>13,024</u>					
408 Town Centre (Including Market)	Income	2,325	380	135	(245)			281.5%
	Expenditure	31,870	11,987	32,918	20,931		20,931	36.4%
	Movement to/(from) Gen Reserve	<u>(29,545)</u>	<u>(11,607)</u>					
409 Public Toilets - Car Park	Expenditure	3,644	3,032	4,200	1,168		1,168	72.2%
500 Play Areas and Open Spaces	Income	1,003	1,089	1,550	461			70.3%
	Expenditure	(12,537)	4,558	(5,700)	(10,258)		(10,258)	(80.0%)
	Movement to/(from) Gen Reserve	<u>13,540</u>	<u>(3,469)</u>					
501 Sunderland Road Rec Ground	Income	1,243	635	685	50			92.7%
	Expenditure	27,041	22,672	28,129	5,457		5,457	80.6%
	Movement to/(from) Gen Reserve	<u>(25,798)</u>	<u>(22,036)</u>					
502 Nature Reserves	Income	3,374	3,160	2,500	(660)			126.4%
	Expenditure	11,934	5,434	13,350	7,916		7,916	40.7%
	Movement to/(from) Gen Reserve	<u>(8,559)</u>	<u>(2,273)</u>					
505 Grass Cutting	Expenditure	7,580	0	10,000	10,000		10,000	0.0%
506 Litter Bins, Seats & Shelters	Expenditure	417	191	650	459		459	29.3%
509 Christmas Lights	Income	5,180	832	2,500	1,668			33.3%
	Expenditure	21,319	16,667	19,000	2,333		2,333	87.7%
	Movement to/(from) Gen Reserve	<u>(16,139)</u>	<u>(15,835)</u>					
601 Precept and Interest	Income	540,352	564,808	563,407	(1,401)			100.2%
602 Democratic and Civic Costs	Income	0	4,411	0	(4,411)			0.0%
	Expenditure	12,165	7,907	14,050	6,143		6,143	56.3%
	Movement to/(from) Gen Reserve	<u>(12,165)</u>	<u>(3,495)</u>					
700 Capital and Projects	Income	4,973	151,137	267,005	115,868			56.6%
	Expenditure	58,927	269,651	324,607	54,956		54,956	83.1%
	Movement to/(from) Gen Reserve	<u>(53,954)</u>	<u>(118,514)</u>					

Summary Income & Expenditure by Budget Heading 31/12/2018

Month No: 9

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
Grand Totals:- Income	590,650	750,313	859,532	109,219			87.3%
Expenditure	548,918	629,765	859,532	229,767	0	229,767	73.3%
Net Income over Expenditure	<u>41,731</u>	<u>120,548</u>	<u>0</u>	<u>(120,548)</u>			
Movement to/(from) Gen Reserve	<u>41,731</u>	<u>120,548</u>					

Detailed Income & Expenditure by Budget Heading 31/12/2018

Month No: 9

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
401 Staff								
1245 Grants Received	0	190	0	(190)			0.0%	
Staff :- Income	0	190	0	(190)				0
4001 Gross Salaries - Admin	104,195	79,502	114,000	34,498	34,498	34,498	69.7%	
4002 Gross Salaries - Works	92,366	67,058	97,250	30,192	30,192	30,192	69.0%	
4003 Employers NIC	14,216	11,391	16,900	5,509	5,509	5,509	67.4%	
4004 Employers Superannuation	37,170	30,193	44,350	14,157	14,157	14,157	68.1%	
4006 H&S Costs/Consultancy	0	169	500	331	331	331	33.8%	
4010 Miscellaneous Staff Costs	1,433	681	1,000	319	319	319	68.1%	
4030 Recruitment Advertising	229	366	250	(116)	(116)	(116)	146.5%	
Staff :- Indirect Expenditure	249,609	189,360	274,250	84,890	0	84,890	69.0%	0
Movement to/(from) Gen Reserve	(249,609)	(189,171)						
402 Administration-Office								
1003 Tourism Income	161	861	200	(661)			430.6%	
1201 Rent Received Etc	1,077	429	1,500	1,071			28.6%	
1202 Photocopying Income	102	68	50	(18)			136.5%	
1205 Miscellaneous Income	13	554	0	(554)			0.0%	
1206 Wayleaves	24	0	0	0			0.0%	
1245 Grants Received	958	677	0	(677)			0.0%	
1360 Ticket Sales Commission	0	1	0	(1)			0.0%	
Administration-Office :- Income	2,335	2,590	1,750	(840)			148.0%	0
4008 Training	565	1,079	2,000	921	921	921	54.0%	
4009 Travel & Subsistence	13	164	50	(114)	(114)	(114)	327.6%	
4011 General Rates	6,291	6,480	6,500	20	20	20	99.7%	
4012 Water Rates	1,303	(9)	600	609	609	609	(1.5%)	
4014 Electricity	2,210	1,472	2,500	1,028	1,028	1,028	58.9%	
4015 Gas	993	735	1,500	765	765	765	49.0%	
4016 Cleaning Materials etc	990	724	1,250	526	526	526	57.9%	
4018 General Data Protection Regs	0	900	2,000	1,100	1,100	1,100	45.0%	
4020 Misc Establishment Costs	1,316	236	2,000	1,764	1,764	1,764	11.8%	
4021 Telephone & Fax	2,369	2,252	2,500	248	248	248	90.1%	
4022 Postage	1,105	808	1,200	392	392	392	67.4%	
4023 Printing & Stationery	2,455	956	3,000	2,044	2,044	2,044	31.9%	
4024 Subscriptions	2,760	2,514	2,700	186	186	186	93.1%	
4025 Insurance (excl vehicles)	20,677	16,263	21,500	5,237	5,237	5,237	75.6%	
4026 Photocopy Costs	3,552	1,688	3,500	1,812	1,812	1,812	48.2%	
4027 IT Costs incl Support	5,674	3,205	6,000	2,795	2,795	2,795	53.4%	
4028 Service Agreements (Other)	5,851	3,848	6,500	2,652	2,652	2,652	59.2%	

Detailed Income & Expenditure by Budget Heading 31/12/2018

Month No: 9

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4035 Publications	45	152	100	(52)		(52)	152.3%	
4036 Property Maintenance/Security	3,826	2,834	3,000	166		166	94.5%	
4040 Equipment Purchases (Minor)	1,799	856	2,000	1,144		1,144	42.8%	
4050 Tourism Expenditure	0	415	250	(165)		(165)	166.1%	
4051 Bank Charges	16	(269)	100	369		369	(268.6%)	
4056 Legal Expenses	403	1,415	1,500	85		85	94.4%	
4057 Audit Fees - External	1,300	0	1,300	1,300		1,300	0.0%	
4058 Audit Fees - Internal	800	400	750	350		350	53.3%	
4059 Accountancy Fees	6,531	4,119	6,500	2,381		2,381	63.4%	
4070 Refreshments	132	137	200	63		63	68.7%	
Administration-Office :- Indirect Expenditure	72,977	53,374	81,000	27,626	0	27,626	65.9%	0
Movement to/(from) Gen Reserve	(70,642)	(50,784)						
403 Administration-Works								
1212 Miscellaneous Works Income	0	60	0	(60)			0.0%	
1258 Insurance Claims Repayment	10,540	0	0	0			0.0%	
Administration-Works :- Income	10,540	60	0	(60)				0
4005 Protective Clothing	1,207	704	1,150	446		446	61.2%	
4008 Training	578	195	1,000	805		805	19.5%	
4011 General Rates	1,724	1,776	1,800	24		24	98.7%	
4012 Water Rates	117	160	200	40		40	79.8%	
4014 Electricity	(1,071)	0	1,000	1,000		1,000	0.0%	
4017 Refuse Disposal	6,743	2,459	5,500	3,042		3,042	44.7%	
4036 Property Maintenance/Security	2,289	850	2,000	1,150		1,150	42.5%	
4038 Consumables/Small Tools	2,439	1,191	2,500	1,309		1,309	47.6%	
4039 Planting/Trees/Horticulture	4,461	4,955	6,250	1,295		1,295	79.3%	
4040 Equipment Purchases (Minor)	8,008	889	2,000	1,111		1,111	44.5%	
4042 Equipment/Vehicle Maintenance	2,471	2,449	5,000	2,551		2,551	49.0%	
4043 Equipment/Vehicle Fuel	2,957	2,727	3,000	273		273	90.9%	
4044 Vehicle Tax & Insurance	2,306	2,071	2,500	429		429	82.8%	
4045 Arboriculture	0	1,625	6,068	4,443		4,443	26.8%	
Administration-Works :- Indirect Expenditure	34,227	22,051	39,968	17,917	0	17,917	55.2%	0
Movement to/(from) Gen Reserve	(23,687)	(21,991)						
405 Footway Lighting								
4014 Electricity	5,549	3,907	5,500	1,593		1,593	71.0%	
4042 Equipment/Vehicle Maintenance	17,278	10,980	7,800	(3,180)		(3,180)	140.8%	
Footway Lighting :- Indirect Expenditure	22,827	14,887	13,300	(1,587)	0	(1,587)	111.9%	0
Movement to/(from) Gen Reserve	(22,827)	(14,887)						

Detailed Income & Expenditure by Budget Heading 31/12/2018

Month No: 9

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
406 Cemetery & Churchyard								
1226 Burials/Memorials Income	19,323	21,020	20,000	(1,020)			105.1%	
Cemetery & Churchyard :- Income	19,323	21,020	20,000	(1,020)			105.1%	0
4011 General Rates	2,384	2,640	2,460	(180)		(180)	107.3%	
4012 Water Rates	153	(61)	100	161		161	(60.7%)	
4036 Property Maintenance/Security	498	542	1,000	458		458	54.2%	
4037 Grounds Maintenance	128	0	900	900		900	0.0%	
4039 Planting/Trees/Horticulture	13	5	350	345		345	1.4%	
4101 Grave Digging Costs	3,740	4,870	5,000	130		130	97.4%	
Cemetery & Churchyard :- Indirect Expenditure	6,917	7,996	9,810	1,814	0	1,814	81.5%	0
Movement to/(from) Gen Reserve	12,406	13,024						
408 Town Centre (Including Market)								
1238 Other Income Car Park	2,325	380	135	(245)			281.5%	
Town Centre (Including Market) :- Income	2,325	380	135	(245)			281.5%	0
4007 Health & Safety	0	0	150	150		150	0.0%	
4011 General Rates	14,229	10,816	14,660	3,844		3,844	73.8%	
4036 Property Maintenance/Security	1,320	867	1,500	633		633	57.8%	
4053 Loan Interest	293	138	273	135		135	50.7%	
4054 Loan Capital Repaid	316	166	335	169		169	49.5%	
4100 CCTV Fees	15,713	0	16,000	16,000		16,000	0.0%	
Town Centre (Including Market) :- Indirect Expenditure	31,870	11,987	32,918	20,931	0	20,931	36.4%	0
Movement to/(from) Gen Reserve	(29,545)	(11,607)						
409 Public Toilets - Car Park								
4011 General Rates	1,935	1,800	2,000	200		200	90.0%	
4012 Water Rates	535	719	1,000	281		281	71.9%	
4014 Electricity	141	200	200	(0)		(0)	100.2%	
4036 Property Maintenance/Security	1,032	313	1,000	688		688	31.3%	
Public Toilets - Car Park :- Indirect Expenditure	3,644	3,032	4,200	1,168	0	1,168	72.2%	0
Movement to/(from) Gen Reserve	(3,644)	(3,032)						
500 Play Areas and Open Spaces								
1201 Rent Received Etc	500	0	500	500			0.0%	
1241 Sandy FC Rent	0	479	500	21			95.8%	
1251 Pitch Rental	503	610	550	(60)			111.0%	
Play Areas and Open Spaces :- Income	1,003	1,089	1,550	461			70.3%	0

Detailed Income & Expenditure by Budget Heading 31/12/2018

Month No: 9

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4007 Health & Safety	399	399	400	1		1	99.8%	
4012 Water Rates	662	569	700	131		131	81.3%	
4014 Electricity	151	49	200	151		151	24.5%	
4036 Property Maintenance/Security	19	1,429	500	(929)		(929)	285.9%	
4037 Grounds Maintenance	1,233	1,848	2,500	652		652	73.9%	
4042 Equipment/Vehicle Maintenance	0	263	5,000	4,737		4,737	5.3%	
4972 Transfer from EMR Fallowfield	(15,000)	0	(15,000)	(15,000)		(15,000)	0.0%	
Play Areas and Open Spaces :- Indirect Expenditure	(12,537)	4,558	(5,700)	(10,258)	0	(10,258)	(80.0%)	0
Movement to/(from) Gen Reserve	13,540	(3,469)						
501 Sunderland Road Rec Ground								
1201 Rent Received Etc	646	0	0	0			0.0%	
1253 Bowls Club Rental	407	423	410	(13)			103.2%	
1255 Cricket Club Rental	0	212	270	58			78.6%	
1256 Scouts ,ACF and SSLA	190	0	5	5			0.0%	
Sunderland Road Rec Ground :- Income	1,243	635	685	50			92.7%	0
4012 Water Rates	733	1,203	800	(403)		(403)	150.4%	
4014 Electricity	160	175	200	25		25	87.5%	
4036 Property Maintenance/Security	1,192	1,793	1,250	(543)		(543)	143.5%	
4046 Bowling Green - SBC	3,411	3,107	3,058	(49)		(49)	101.6%	
4047 Equipment Maintenance - SBC	2,076	2,404	2,485	81		81	96.7%	
4048 Cricket Square - SCC	2,294	2,364	2,455	91		91	96.3%	
4049 Equipment Maintenance - SCC	2,077	303	2,656	2,353		2,353	11.4%	
4060 Other Professional Fees	15,098	11,322	15,225	3,903		3,903	74.4%	
Sunderland Road Rec Ground :- Indirect Expenditure	27,041	22,672	28,129	5,457	0	5,457	80.6%	0
Movement to/(from) Gen Reserve	(25,798)	(22,036)						
502 Nature Reserves								
1306 Countryside Stewardship Grant	2,865	2,630	2,000	(630)			131.5%	
1307 Angling Licence Rent	509	530	500	(30)			106.0%	
Nature Reserves :- Income	3,374	3,160	2,500	(660)			126.4%	0
4037 Grounds Maintenance	39	39	1,500	1,461		1,461	2.6%	
4060 Other Professional Fees	9,895	3,395	9,850	6,455		6,455	34.5%	
4703 Sandy Green Wheel	2,000	2,000	2,000	0		0	100.0%	
Nature Reserves :- Indirect Expenditure	11,934	5,434	13,350	7,916	0	7,916	40.7%	0
Movement to/(from) Gen Reserve	(8,559)	(2,273)						

Detailed Income & Expenditure by Budget Heading 31/12/2018

Month No: 9

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
505 Grass Cutting								
4102 Grass Cutting	7,580	0	10,000	10,000		10,000	0.0%	
Grass Cutting :- Indirect Expenditure	7,580	0	10,000	10,000	0	10,000	0.0%	0
Movement to/(from) Gen Reserve	(7,580)	0						
506 Litter Bins, Seats & Shelters								
4042 Equipment/Vehicle Maintenance	417	191	650	459		459	29.3%	
Litter Bins, Seats & Shelters :- Indirect Expenditure	417	191	650	459	0	459	29.3%	0
Movement to/(from) Gen Reserve	(417)	(191)						
509 Christmas Lights								
1365 Christmas Lights	5,180	832	2,500	1,668			33.3%	
Christmas Lights :- Income	5,180	832	2,500	1,668			33.3%	0
4401 Christmas Illuminations	12,882	11,469	14,000	2,532		2,532	81.9%	
4402 Community Christmas Event	5,257	5,199	5,000	(199)		(199)	104.0%	
4921 Transfer to EMR	3,180	0	0	0		0	0.0%	
Christmas Lights :- Indirect Expenditure	21,319	16,667	19,000	2,333	0	2,333	87.7%	0
Movement to/(from) Gen Reserve	(16,139)	(15,835)						
601 Precept and Interest								
1101 Precept	538,809	562,607	562,607	0			100.0%	
1320 Interest Received - All account	1,543	2,201	800	(1,401)			275.2%	
Precept and Interest :- Income	540,352	564,808	563,407	(1,401)			100.2%	0
Movement to/(from) Gen Reserve	540,352	564,808						
602 Democratic and Civic Costs								
1309 Misc Contributions	0	4,411	0	(4,411)			0.0%	
Democratic and Civic Costs :- Income	0	4,411	0	(4,411)				0
4007 Health & Safety	73	0	0	0		0	0.0%	
4020 Misc Establishment Costs	0	59	100	41		41	59.2%	
4033 Annual Report & Newsletter	2,857	2,380	3,000	620		620	79.3%	
4042 Equipment/Vehicle Maintenance	170	168	250	82		82	67.2%	
4200 Mayor's Allowance	2,044	1,341	2,200	859		859	61.0%	
4202 Members' Expenses (Conf etc)	270	103	500	397		397	20.6%	
4210 Election Costs	0	0	3,000	3,000		3,000	0.0%	
4701 Grants/Donations Paid	2,751	2,025	3,000	975		975	67.5%	
4702 Community Events Support	1,000	1,830	2,000	170		170	91.5%	

Detailed Income & Expenditure by Budget Heading 31/12/2018

Month No: 9

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4921 Transfer to EMR	3,000	0	0	0		0	0.0%	
Democratic and Civic Costs :- Indirect Expenditure	12,165	7,907	14,050	6,143	0	6,143	56.3%	0
Movement to/(from) Gen Reserve	(12,165)	(3,495)						
700 Capital and Projects								
1103 Internal Loan from F'ild EMR	0	67,568	250,000	182,432			27.0%	
1153 Loan Interest Rec'd - INTERNAL	0	0	7,903	7,903			0.0%	
1154 Loan Capital Rec'd - INTERNAL	0	0	9,102	9,102			0.0%	
1210 Sale of Assets	2,000	2,000	0	(2,000)			0.0%	
1364 S106 Money Received	2,973	81,569	0	(81,569)			0.0%	
Capital and Projects :- Income	4,973	151,137	267,005	115,868			56.6%	0
4153 Loan Interest - INTERNAL	0	0	7,903	7,903	7,903	7,903	0.0%	
4154 Loan Capital - INTERNAL	0	0	9,102	9,102	9,102	9,102	0.0%	
4802 CAP - Cemetery Extension	4,709	68,508	293,220	224,712	224,712	224,712	23.4%	
4810 CAP - Goal Posts	2,841	0	0	0	0	0	0.0%	
4815 CAP - Tree Works	8,650	5,040	0	(5,040)	(5,040)	(5,040)	0.0%	
4816 CAP - Benchmarking	150	0	0	0	0	0	0.0%	
4817 CAP - War Memorial	3,440	0	0	0	0	0	0.0%	
4818 CAP - Fallowfield	5,002	56,745	0	(56,745)	(56,745)	(56,745)	0.0%	
4819 CAP - Vehicle	29,500	0	0	0	0	0	0.0%	
4820 CAP - Bandstand	918	0	0	0	0	0	0.0%	
4821 CAP - Fencing Bedford Rd	0	2,481	0	(2,481)	(2,481)	(2,481)	0.0%	
4822 CAP - Play Equipment (Limes)	0	3,833	0	(3,833)	(3,833)	(3,833)	0.0%	
4823 CAP - Play Equipment (Beeston)	0	8,554	0	(8,554)	(8,554)	(8,554)	0.0%	
4824 CAP - Play Equipment (Bedford)	0	58,827	0	(58,827)	(58,827)	(58,827)	0.0%	
4825 CAP - Play Equipment (F/Field)	0	15,479	0	(15,479)	(15,479)	(15,479)	0.0%	
4826 CAP - Play Equipment (S'land)	0	0	0	0	0	0	0.0%	
4915 Transfer to Rolling Capital Fd	48,277	48,500	48,500	0	0	0	100.0%	
4920 Transfer to C R R	0	2,570	0	(2,570)	(2,570)	(2,570)	0.0%	
4923 Internal Loan repaid to F'ild	0	0	9,102	9,102	9,102	9,102	0.0%	
4965 Funded from Rolling Capital	(34,849)	(887)	0	887	887	887	0.0%	
4970 Transfer from C R R	(4,709)	0	(43,220)	(43,220)	(43,220)	(43,220)	0.0%	
4972 Transfer from EMR Fallowfield	(5,002)	0	0	0	0	0	0.0%	
Capital and Projects :- Indirect Expenditure	58,927	269,651	324,607	54,956	0	54,956	83.1%	0
Movement to/(from) Gen Reserve	(53,954)	(118,514)						

Detailed Income & Expenditure by Budget Heading 31/12/2018

Month No: 9

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Grand Totals:- Income	590,650	750,313	859,532	109,219			87.3%	
Expenditure	548,918	629,765	859,532	229,767	0	229,767	73.3%	
Net Income over Expenditure	41,731	120,548	0	(120,548)				
Movement to/(from) Gen Reserve	41,731	120,548						

Sandy Town Council
Report to 31 December 2018

General Notes

Attached is the summary income & expenditure report for month 1st to 31st December 2018. This report shows a current year surplus of income over expenditure of £198,986 includes only the second half of the precept (£281,303) which was received on 6th September 2018.

The balance sheet shows that total funds available to the Council are £787,255

This is made up of the following -

Current Year Surplus	£120,548
General Reserve Brought Forward	£227,395
Rolling Capital Fund	£93,568
Capital Receipts Reserve	£55,574
Fallowfield Reserve	£244,962
Earmarked Community Funds	£7,000
Earmarked Elections	£12,000
Earmarked Christmas Activities	£3,180
Other Earmarked Reserves	£23,028
Total	£787,255

The percentage of budget if analysed evenly over the year to date is 75% but Members are reminded that income & expenditure rarely follows this pattern over the year.

Analysis by Cost Centre

401 Staff

Expenditure is 69% of the annual budget.

4030 - Overspend due to increase in newspaper costs to advertise groundsman vacancy.

402 Administration

Expenditure is 65.9% of the annual budget.

4009 - Overspend due to attendance at training courses/conference. Greater distance than previous years.

4021 - High due to costs of support and setting up new line for Red Care (alarm activation for office)

4024 - Subscriptions are paid at the start of the financial year, so expenditure appears high.

4035 - Over spend to required purchase of Arnold Baker for local councils and purchase of Charity Trustee reference guide to support Clerk in advising Council on role as trustee of SSLA.

4036 - High due to annual charge to alarm and security company for covering Council property. Covers up until March 2019. Asbestos survey required under health and safety regulations increased expenditure by £395.

4056 - Legal Expenses high due to registering of council owned cemetery land and Village Green advice

1003 - Tourist Income is high due to income from WW1 talk series.

Sandy Town Council
Report to 31 December 2018

Analysis by Cost Centre [Continued]

403 Works

Expenditure is 55.2% of the annual budget.

4012 - Includes charges from last financial year and water usage by depot demolition company.

4039 - High due to time of year. Expenditure on summer and winter planting for 2018/19 has now been paid. Likely underspend.

4043 - Fuel expenditure is high in part due to delivery of red diesel supply in October. Increased verti-drain and cutting activities for sports fields will have impact on winter fuel use. Increase allowed for in 2019/20 budget draft.

4044 - High due to annual insurance and tax payments earlier in year. One more payment due in 2018/19.

405 Footway Lighting

Expenditure is 111.9% of the annual budget.

4042 - Expenditure is high due to replacement of two streetlight columns and replacement of lanterns to LED on lights which have faulted.

406 Cemetery & Churchyard

Expenditure is 81.5% of the annual budget.

4101 - High expenditure due to higher than anticipated burial rate in first half of the year.

1226 - High expenditure due to higher than anticipated burial rate in first half of the year.

408 Town Centre (Incl. Market)

Expenditure is 36.4% of the annual budget

4011 - Low due to recalculation of rateable value and refund for current year.

No concerns

409 Public Toilets - Car Park

Expenditure is 72.2% of the annual budget.

4012 - Higher than expected for this time of year. Readings submitted to Wave as last charges based on estimated readings.

4014 - Electricity charges based on estimates. Readings provided and switch to new provider. Rebate anticipated.

500 Play Areas and Open Spaces

Expenditure is -80.0% of the annual budget.

4007 - High due to annual ROSPA inspection costs.

4012 - Water rates based on estimates. Readings provided for meters. Awaiting recalculation.

4036 - Over spend due to charges related to eviction of unauthorised encampment from The Pinnacle Field.

4037 - High expenditure due to time of year. Weed and feed treatment applied to Sunderland Road and Bedford Road. Some contracted cutting work of overgrown areas.

Sandy Town Council
Report to 31 December 2018

Analysis by Cost Centre [Continued]

501 Sunderland Road Rec.

Expenditure is 80.6% of the annual budget.

4012 - Office investigating with Anglian water. Likely charge relating to Jenkins Pavilion, to be picked up by SLL who manage facility.

4014 - Electricity charges based on estimates. Readings provided and switch to new provider. Rebate anticipated.

4036 - High due to repair of handwasher heater, new fire extinguisher and repair work to pavilion shutter door and work to bowls green pump.

502 Nature Reserves

Expenditure is 40.7% of the annual budget.

No concerns.

505 Grass Cutting

No spend to date.

Invoice from CBC due in March 2018.

506 Litter Bins, Seats & Shelters

Expenditure is 29.3% of the annual budget.

No concerns

509 Christmas Lights

Expenditure is 87.7% of the annual budget.

4402 - Some expenditure to be taken from earmarked reserves. Budget will be underspent.

601 Precept and Interest

The second half of the precept was received in September 2018.

No Concerns.

602 Democratic & Civic Costs

Expenditure is 56.3% of the annual budget.

4033 - High as January's Bulletin charge has also hit the budget line.

4702 - Expenditure on WW1 Remembrance Silhouettes & poppies, Battles Over Event and Sandy Show grant.

Time: 14:48

Current Bank A/c

List of Payments made between 01/12/2018 and 31/12/2018

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
03/12/2018	FAST FUEL	DD01	153.72		3257/Motor fuel - Diesel
03/12/2018	Aviva	DD	1,848.12		Aviva
05/12/2018	1ST RESPONSE FIRE	31542	326.33		3258/Supply & fit heat alarm
05/12/2018	ANGLIAN 0334002001	31543	164.15		3242/Water charge
05/12/2018	ANNE FLOCKHEART	31544	122.30		3256/Mileage claim
05/12/2018	ARCHANT MEDIA	31545	439.56		3245/Biggle comet grndsperson
05/12/2018	AMPTHILL TC	31546	40.00		3241/Darts night 2 tickets
05/12/2018	BEDFORD BOROUGH	31547	72.00		3247/240L bin mixed recycling
05/12/2018	BLUE ARROW	31548	567.30		3248/STC Receptionist
05/12/2018	P BRADLEY	31549	438.00		3249/Electrical inspection
05/12/2018	CENTRAL BEDS	31550	1,509.60		3250/Monthly management fee
05/12/2018	DCK ACCOUNTING	31551	1,137.90		3254/Accounts visit
05/12/2018	HAINES WATTS	31552	480.00		3260/Internal audit YE 31March
05/12/2018	HERTFORDSHIRE COUNTY	31553	147.77		3261/Stationery items, misc
05/12/2018	A JAKINS & SON	31554	792.00		3262/Xmas tree
05/12/2018	LGSS LAW	31555	58.15		3264/Professional services
05/12/2018	TONY MUNNS	31556	320.00		3265/Willow farm - Storage uni
05/12/2018	PITNEY BOWES	31557	37.64		3267/Balance + interest
05/12/2018	ROYAL BRITISH LEGION	31558	505.35		3266/Donation-Sale of lampost
05/12/2018	ROSETTA PUBLISH	31559	285.60		3268/December publishing
05/12/2018	SAFFORD	31560	383.80		3269/Coaches ticket
05/12/2018	SANDY PCC	31561	25.00		3271/Christmas tree
05/12/2018	SCOTT	31562	141.30		3272/Mileage claim CLLR
05/12/2018	SJS IRRIGATION	31563	396.00		3273/Bows Club-annual service
05/12/2018	ST JOHN	31564	110.40		3270/First aid & medical cover
05/12/2018	UK AMENITY	31565	1,051.20		3274/Spraying weed & feed
05/12/2018	VERTO (UK)	31566	1,138.80		3276/Hosting Roman sandy web
05/12/2018	VFM PRODUCTS	31567	281.40		3277/Grass line ultra
05/12/2018	WHITAKERS	31568	6,148.80		3278/Remove play equipment
05/12/2018	DVLA	31569	250.00		3319/Vehicle Tax 12 months
05/12/2018	Cancel Chq 031544	CNX031544	-122.30		Cancel Chq 031544
05/12/2018	Anne Flockhart	111313	89.00		Anne Flockhart
07/12/2018	FENLAND	BAC	-52.80		3285/Refund Keys for wicksteed
07/12/2018	Luke Howard	111315	60.00		Luke Howard
07/12/2018	Payable to STC	111314	148.50		Payable to STC
10/12/2018	AMPOWER-DDR	DD02	560.50		3326/Elec November 2018
11/12/2018	AMPOWER-DDR	DD03	69.86		3324/Elec bill for November 18
11/12/2018	AMPOWER-DDR	DD04	31.99		3325/Elec for November 2018
11/12/2018	ANGLIAN 0299336501	111316	81.81		3377/Water 27.07.18-15.10.18
11/12/2018	ANGLIAN 0230767801	111316-1	64.81		3378/water 04.08.18-03.11.18
11/12/2018	ANGLIAN 0204269401	111316-2	964.88		3379/Water Bowling green
11/12/2018	FRONTIER AGRICULTURE	111317	254.40		3371/Roundup Biactive GL
11/12/2018	TIM MILES	111318	960.00		3375/Burial fee
11/12/2018	PITNEY BOWES	111319	25.57		3372/Late payment fee
11/12/2018	BLUE ARROW	111320	686.26		3374/Miss M Lisi
11/12/2018	ASPECTS	111321	68,094.20		3376/depot & Assos Yard
17/12/2018	GAZPROM ENERGY	DD05	271.47		3342/Gas Nov 2018

Continued on Page 2

List of Payments made between 01/12/2018 and 31/12/2018

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
17/12/2018	BEDFORD BOROUGH	DD06	19,144.74		3331/Staff salaries + payroll
19/12/2018	Clerks Imprest A/c	DD01	86.93		Pitney Bowes
20/12/2018	WORKFLOW IMAGING	DD07	108.00		3367/Network support 3mnth
24/12/2018	FAST FUEL	DD08	190.86		3340/Motor fuel
24/12/2018	AMPOWER-DDR	DD09	13.29		3322/Elec For November 2018
27/12/2018	CHESS	DD10	216.54		3252/Monthly Active support
28/12/2018	CHESS	DD11	67.68		3251/Office 365 monthly
28/12/2018	CHESS	DD12	316.51		3336/Monthly telephone cost
28/12/2018	AMPOWER-DDR	DD13	10.47		3323/Elec for November 2018
Total Payments			<u>111,715.36</u>		

SANDY TOWN COUNCIL

COMMITTEE: Policy, Finance and Resources

DATE: 28 January 2019

AUTHOR: Town Clerk/RFO

SUBJECT: Internal Audit Effectiveness

1. Summary

To appraise members on the following:

- 1.1 The Accounts and Audit (England) Regulations 2011 require there to be an annual review of the effectiveness of Internal Audits, the findings of which to be considered by a committee (the Finance and General Purposes Committee) of that Council.
- 1.2 This is not a requirement for town and parish councils but remains good practice and should be completed periodically - no longer than three years - and in the year of any change of internal auditor.
- 1.3 The process is also regarded as part of the wider annual review of the Council's governance arrangements and production of the Annual Governance Statement which is submitted to the Council's external auditor following the financial year end.

2. Internal Audit

- 2.1 Regulation 6 of the Accounts and Audit (England) Regulations 2011 imposes a duty on local councils to maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control in accordance with the proper practices in relation to internal control.
- 2.2 Internal audit is a key component of the system of internal control. The purpose of internal audit is to review and report to the council whether its systems of financial and other internal controls over its activities and operating procedures are effective.
- 2.3 Internal audit testing of controls will be sufficient for the proper completion of the annual internal audit report (page 5 of the annual return). This will then provide an adequate level of assistance for the council to complete assertions 2, 6 and 7 in its annual governance statement (section 1 of the annual return) in June.

2.4 The minimum approach to the testing of key internal controls are:

- Proper book-keeping
- Financial Regulations, Standing orders and payment controls
- Risk management
- Budgetary controls
- Income controls
- Petty cash procedure
- Payroll controls
- Asset control
- Bank reconciliation
- Year–end procedures

3. Review

3.1 Areas of the review should, as a minimum, cover the expected standard components below:

- The scope of internal audit
- Independence
- Competence
- Relationships
- Audit planning and reporting

3.2 The review is also primarily about effectiveness not process, so the focus should be on:

- Internal audit work planned
- Be seen as a catalyst for change
- Add value and assist the organisation in achieving its objectives
- Be forward looking
- Be challenging
- Ensure the right resources are available

3.3 If the review identifies any areas for development or change in internal audit, an action plan should be produced for the council to manage the remedial process.

The action plan should set out the areas of improvement required, any proposed remedial actions and people responsible for delivering improvement, and the deadlines for completions of the actions.

The review for the 2018/19 financial year is attached.

4. Action plan

- 4.1 Town Clerk to produce Terms of Reference for Audit in January 2019 for approval by Council before the end of the current financial year.
- 4.2 Town Clerk to develop business continuity plan for approval by the Town Council before the end of the current financial year.

5. Recommendations

- 5.1 There are no areas of concern with the current internal auditors and the report be noted.
- 5.2 That to further develop its internal audit process, the Council agrees on written Terms of Reference for the Internal Audit.

REVIEW OF EFFECTIVNESS OF INTERNAL CONTROL

Review Checklist – meeting standards

Expected Standard	Evidence of Achievement in Place	Yes or No	Areas for Development
Section 151 Officer	Clerk designated as Responsible Financial Officer as part of employment contract. RFO authority delegated to Clerk by Council on 18/16 – Min 87-2015/16	YES	
Review of risk management arrangements	Risk register showing actions taken to reduce risks is reviewed by the Policy, Finance and Resources committee on an annual basis.	YES	Develop a business continuity plan for regular review by PFR.
Regular maintenance arrangements for physical assets	Regular inspections carried out on condition of physical assets including building survey, last carried out in in July 2018 as part of insurance renewal. Annual budgets in place for routine maintenance of physical assets.	YES	
Insurance arrangement checked	Insurance is reviewed with the provider and renewed on a yearly basis. Review of insurance arrangements carried out in 2017 following that year's renewal. Agreement with provider WPS extended on 3-year agreement until 2020	YES	
Asset Register	Financial asset register updated annually and reviewed by internal auditor on an annual basis. Internal auditor reconciles asset register with accounts and carries out appropriate checks.	YES	
External Auditors – appropriate action taken on all matters raised	There were no issues raised by External Auditors Mazars, for the year ended 31 March 2018, report reviewed by PFR on 14 10 18 and approved at the following Council meeting.	YES	

Internal Auditors – Appropriate action taken on all matters raised	There were no issues arising from the 2018/19 internal audits. Recommendation made that monthly creditor and debtor reports are printed and held by office as part of monthly account reports. This has been actioned. Internal audit agreement on a yearly basis.	YES	
Scope of Internal Audit	Internal audit work takes into account both the Council's risk register and wider internal control arrangements.	YES	Potential to develop terms of reference for the internal audit which are approved by Council and used to direct internal auditors.
Independence	Internal auditor has direct access to those charged with governance. Reports are made in auditors own name to management/ council. Internal auditor does not have any other role within the Council	YES	
Competence	There is no evidence of a failure to carry out internal audit work ethically, with integrity and objectivity.	YES	
Relationships	Respective responsibilities for officers and members are defined in the Councils Standing Orders and Financial Regulations in relation to risk management, fraud and corruption matters. Training is carried out as necessary.	YES	
Audit planning and reporting	Requires development of an internal audit plan which takes account of all the risks facing the Council and has been approved by Council.	NO	Internal audit plan to be developed and approved.

Expected Standard	Evidence of Achievement in Place	Yes or No	Areas for Development
Internal audit work is planned	Planned internal audit is based on Council's risk assessment and meets its needs.	YES	Further development could be achieved via development of an adopted audit plan
Be seen as a catalyst for change	Internal audit supports the Council's work in delivering improved services for the community by ensure financial and risk management is in order.	YES	
Adds value and assist the organisation in achieving its objectives	The Council makes positive responses to internal audit's recommendations (if any are made) and follows up with action where it is called for.	YES	
Be forward looking	Internal audit maintains awareness of new developments in the services, risk management and corporate governance.	YES	
Be challenging	Internal audit focuses on the risks facing council. Internal audit encourages managers/members to develop their own responses to risks, rather than relying solely on audit recommendations.	YES	
Ensure the right resources are available	Adequate resource is made available for internal audit to complete its work. Internal audit understands the Council and the legal and corporate framework in which it operates.	YES	

SANDY TOWN COUNCIL

AUDIT PLAN – TIMETABLE OF AUDIT & CORPORATE GOVERNANCE TASKS



TASK	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR
Review Risk Management	✓											
Review Financial Risk Assessment	✓											
Review General Risk Assessment	✓											
Annual Safety Inspection (Play Equipment)					✓							
Review Insurance at Renewal			✓									
Asset Register Updated		✓										
Annual Return			✓									
Review Internal Audit Terms of Reference											✓	
Review Effectiveness of Internal Auditor											✓	
Review Audit Plan												✓
Appointment of Internal Auditor		✓										
Review Standing Orders		✓										
Review Financial Regulations		✓										
Preparation of Annual Estimates							✓	✓	✓	✓		
Agreeing Budget and Precept										✓		
Monitor Budgets	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Visits by Internal Auditor		✓						✓				

SANDY TOWN COUNCIL

COMMITTEE: Policy, Finance and Resources

DATE: 28 January 2019

AUTHOR: Town Clerk

SUBJECT: Internal Audit Plan

The maintenance of an adequate and effective system of Internal Audit

- a) Parish and Town Councils have a duty under the Account & Audit Regulations 2011 as amended to maintain an adequate and effective system of Internal Audit of their accounting records and of their systems of internal control in accordance with the proper practices in relation to internal control.
- b) The purpose of Internal Audit is to review whether the systems of financial and other controls are effective.
- c) Parish and Town Councils set out the control objectives usually in the form of standing orders and financial regulations.
- d) Councils determine the scope and extent of their Internal Audits and appoint an Internal Auditor who;
 - Must not have any involvement in the decision-making management or control of the Council thereby satisfying the principle of independence
 - Understands basic accounting processes, the role of Internal Audit in reviewing systems rather than undertaking detailed checks (the responsibility of management), accounting requirements of the legal framework and powers of local councils and has an awareness of risk issues thereby satisfying the principle of competence.
- e) The role of the internal auditor is to provide independent review and appraisal of the Council's internal control.

The Plan

- a) The Town Council appoints an internal auditor to carry out two inspections during each financial year. The internal auditor must satisfy the principle of independence and competence.
- b) The Council will require the Internal Auditor to conduct the annual audit exercise as soon as possible after the year end by agreement. The Internal Auditor will have all the

documents he/she requires and access to officers to undertake an effective audit on each occasion.

- c) The Council will provide the Internal Auditor with Terms of Reference for the annual audit.
- d) The Terms of Reference will ensure that;
 - The Internal Auditor has access to the evidence that will enable them to complete Section 4 of the Annual Return
 - The Council will have an independent opinion of its system of internal control that will underpin its Annual Governance Statement (Section 2 of the Annual Return)

Should the Internal Auditor be unable to complete any of the boxes in Section 4, he/she will provide an explanation.

- e) The Council will conduct a review once during the financial year of the effectiveness of its system of Internal Audit.
- f) The Council shall consider at an appropriate time, the findings of the review and incorporate them in its Statement of Internal Control.
- g) The Audit Plan timetable is attached.

Review of effectiveness of the System of Internal Audit

- a) The review will take place in January or February each year.
- b) The review will be undertaken by the Town Clerk and Policy, Finance and Resources Committee, which will report to Council.
- c) The review will have two components;
 - Whether the Internal Auditor met the Council's expected standards, eg. the scope of the Internal Auditor's work (does it for example enable the Auditor to complete Section 4 of the Annual Return, giving the Council the assurance that it needs to complete Section 2 of the Annual Return? A review of competency and independence)
 - Consideration of not just how valuable and useful the Internal Audit has been but how to incorporate new guidance and changes to the Council's own activities.
- d) The report considered by the Policy, Finance and Resources Committee will result in a recommendation from the committee to the Full Council as to whether the Internal Audit has been considered effective and will incorporate the outcome of the review in its Annual, Statement of Internal Control.

Sandy Town Council

Internal Audit Service – Terms of Reference

Revision 1/19

1. Mission

- 1.1 To assist the Town Council and improve internal control in accordance with proper practice as set out in the Accounts and Audit Regulations.

2. Internal Audit Objectives and Responsibilities

- 2.1 The primary objective of Internal Audit is to review, appraise and report upon the adequacy of internal control systems operating throughout the council, and to achieve this will adopt a predominantly systems-based approach to audit.

- 2.2 The Council's internal control system comprises the whole network of systems established within the council to provide reasonable assurance that the council's objectives will be achieved, with particular reference to:

- The effectiveness of operations
- The economic and efficient use of resources
- Compliance with applicable policies, procedures, laws and regulation
- The safeguarding of assets and interests from losses of all kinds, including those arising from fraud, irregularity and corruption
- The integrity and reliability of information, accounts and data

- 2.3 Accordingly, in the conduct of planned audits Internal Audit may:

- Carry out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year in order to be able to complete Section 4 (annual internal audit report) of the Annual Return.
- Review the reliability and integrity of financial information and the means used to identify, measure, classify and report such information.
- Review the means of safeguarding assets and, as appropriate, verify the existence of such assets.
- Appraise the economy and efficiency of which resources are employed, identify opportunities to improve performance and recommend solutions to problems
- Review the established systems to ensure compliance with the policies, procedures, laws and regulations which could have a significant impact on operations and determine whether the council is in compliance.
- Review operations and activities to ascertain whether results are consistent with objectives and whether they are being carried out as planned.

3. Scope of Internal Audit Activity

- 3.1 There are no limitations on Internal Audit's scope of activities. The scope of Internal Audit allows for unrestricted coverage of the council's activities, including both financial and non-financial systems of internal control.

4. Independence

4.1 The main determinant of the effectiveness of Internal Audit is that it is seen to be independent in its planning and operation. To ensure this, Internal Audit will operate within a framework that allows:

- Unrestricted access to the officers of the council
- Reporting in its own name
- Segregation from the day to day operations of the council

4.2 Every effort will be made to preserve objectivity by ensuring that all Internal Auditors are free from any conflicts of interest and do not undertake any non-audit duties on behalf of the council.

5. Rights of Access

5.1 There are no limitations on Internal Audit's access to records. Internal Auditors have the authority to:

- access council premises at reasonable times agreed in advance
- access all assets, records, documents, correspondence and control systems
- receive any information and explanation considered necessary concerning any matter under consideration
- require any employee of the council to account for cash, stores or any other council asset under his/her control
- access records belonging to third parties, such as contractors when required

6. The Council's Responsibilities

6.1 The Responsible Financial Officer and Proper Officer have clearly defined responsibilities for Risk Management, Internal Control, Internal Audit and preventing Fraud and Corruption.

6.2 The existence of Internal Audit does not diminish the responsibility of the council to establish systems of internal control to ensure that activities are conducted in a secure and well-ordered manner.

7. Reporting

7.1 The Internal Auditor will formally report the results of audits and the recommendations made to council and will follow up at subsequent Internal Audits to make sure that corrective actions are taken.

Policy Finance and Resources Committee - Action list

Subject	Action to be taken		Response/ Status
	Minute	Action	
Meeting 18/4/16			
Cemetery Extension	(86-15/16)	Archaeological Excavation and Depot Build	<p>Archaeological Excavation works have been completed. Post excavation works are still being processed. Clerk due to receive inventory and timetable week of 28th January from AOC. Evidence of compliance with archaeological planning condition submitted to CBC following meeting with planning archaeologist.</p> <p>Building regulation have carried out an initial site inspection and contractors have started works. Foundations due to be laid immediately after confirmation of part sign off of planning condition received.</p>
Meeting 9/4/18			
Fallowfield Lighting and CCTV	(110-17/18)	RESOLVED that the Clerk include mobile and static CCTV options within the Fallowfield lighting scheme to be brought forward to a future meeting of the Policy, Finance and Resources committee.	Agreed that work to the lighting scheme be allowed for in 2019/20 from Fallowfield reserves. CCTV provision on the site to form part of the CCTV Working groups recommendation following a completed review and recommendation of CCTV provision on all sites.

SANDY TOWN COUNCIL**COMMITTEE:** Policy, Finance and Resources**DATE:** 28 January 2019**AUTHOR:** Town Clerk**SUBJECT:** Christmas Lights Event**1. Summary**

- 1.1 In 2018 the Friends of Sandy Christmas Lights (FOSCL) set up as an independent Charity, separate to Sandy Town Council. The Town Council has a representative on the committee who sits as a trustee.
- 1.2 At a meeting of the Policy, Finance and Resources Committee on 3rd September 2018 the committee recommended that the Council support the set up of the FOSCL Charity as an independent body, along with the division of costs between the Town Council and the FOSCL for the 2018 and 2019 events.
- 1.3 As the costs of hosting the event are high and the FOSCL Charity held no funds, some costs associated with the 2018 event went through the Council and it was agreed these would later be reimbursed from the Council's EMR for the Christmas Lights event with the balance to be donated to the FOSCL. The EMR were generated from profits made on the 2017 event.
- 1.4 The Council previously agreed to cover and budget in 2019/20 for the provision of the staging and the PA system, along with first aid and road barriers due to the high costs involved as the group continued to establish itself. The Christmas tree is also funded by the Council as part of its lights provision.
- 1.5 A full report from the Council's representative on the FOSCL is due to come to Full Council following the group's AGM and 'wash-up' meeting.

2. Event Expenditure 2018

- 2.1 The Town Council incurred the following expenditure in budget 509 4402 during 2018 which is to be reimbursed from the EMR held for the event.

Expenditure	Cost (£)
Street Entertainment – Juggler	381.67
Street Entertainment – Ponies	350.00
Santa's Grotto	300.00
Stall at Sandy Carnival	16.00
Advance EMR payment from STC to support the event	1,000.00
Total	£2,047.67

Balance of EMR held by Town Council	£3,180
Balance of EMR to be transferred to the FOSCL	£1,132.33

3. Income

3.1 The Council has received £319 in income from stalls. The Council previously agreed that income generated from stalls would go to the FOSCL to support the event as they would be booking, organising and liaising with the stall holders.

3.2 The Council is to retain the income from Harris's Fair of £500.

4. Recommendation

4.1 That the Council transfer £2,047.67 of the Christmas Lights EMR to the Christmas Lights revenue budget.

4.2 That the Council donate the £1,132.33 in unspent Christmas Lights EMR to the FOSCL to support the future events.

4.3 That the Council donate £319 stall income to the FOSCL.

SANDY TOWN COUNCIL

COMMITTEE: Policy, Finance and Resources

DATE: 28 January 2019

AUTHOR: Town Clerk

SUBJECT: Payroll Services

1. Summary

- 1.1 The Town Council's payroll is carried out externally by Bedford Borough Council. The use of an external payroll provider's expertise means that the Council does not need to invest in a payroll system, receives the required accurate reports and has expertise on how to ensure compliance and provide advice.
- 1.2 Bedford Borough Council is changing its payroll service. While the Council can adopt to the changes in process, it does provide an opportunity to review the service and ensure best value. As such, quotes have been provided for alternative payroll providers. In each case, the payroll provider is able to meet the requirements of the Council.

2. Quotations

- 2.1 The Council is currently paying £780 a year for its payroll service, which comes from budget 401 4010 (misc. staff costs) and covers all monthly payroll and year end services.
- 2.2 Quotes for alternative providers based on having 13 employees, to allow for occasional times when cover might be brought in for cleaning and caretaking.

Company A		Annual Cost
Monthly payroll	£4 per employee	£624
HMRC Year End and P60 production	One cost covering all employees	£60
		£684.00

Company B		Annual Cost
Monthly payroll	Cost based on number of employees	£480
HMRC Year End and P60 production	One cost covering all employees	Included
		£480

Company C		Annual Cost
Monthly payroll	£3.20 per employee	£499.20
HMRC Year End and P60 production	Included	Included
		£499.20

Company D		Annual Cost
Monthly payroll	£6.50 per employee	£1,014
HMRC Year End and P60 production	Included	Included
		£1,014

3. Recommendation

- 3.1 That the Council appoint a new payroll service provider and accept the quote from Company B.

Sandy Town Council**COMMITTEE:** Policy, Finance and Resources**DATE:** 28 January 2019**AUTHOR:** Town Clerk**SUBJECT:** Retention and Disposal Policy**Retention and Disposal Policy****1. Introduction**

- 1.1 The Council accumulates a vast amount of information and data during the course of its everyday activities. This includes data generated internally in addition to information obtained from individuals and external organisations. This information is recorded in various different types of document.
- 1.2 Records created and maintained by the Council are an important asset and as such, measures need to be undertaken to safeguard this information. Properly managed records provide authentic and reliable evidence of the Council's transactions and are necessary to ensure it can demonstrate accountability.
- 1.3 Documents may be retained in either 'hard' paper form or in electronic forms. For the purpose of this policy, 'document' and 'record' refers to both hard copy and electronic records.
- 1.4 It is imperative that documents are retained for an adequate period of time. If documents are destroyed prematurely, the Council and individual officers concerned could face prosecution for not complying with legislation and it could cause operational difficulties, reputational damage and difficulty in defending any claim brought against the Council.
- 1.5 In contrast to the above, the Council should not retain documents longer than is necessary. Timely disposal should be undertaken to ensure compliance with the General Data Protection Regulations so that personal information is not retained longer than necessary.
- 1.6 This will also ensure the most efficient use of limited storage space.

2. Scope and Objectives of the Policy

- 2.1 The aim of this document is to provide a working framework to determine which documents are:
 - Retained – and for how long; or
 - Disposed of – and if so, by what method.

2.2 There are some records that do not need to be kept at all or that are routinely destroyed in the course of business. This usually applies to information that is duplicated, unimportant or only of a short-term value. Unimportant records of information include:

- 'With compliments' slips.
- Catalogues and trade journals.
- Non-acceptance of invitations.
- Trivial electronic mail messages that are not related to Council business.
- Requests for information such as maps, plans or advertising material.
- Out of date distribution lists.

2.3 Duplicated and superseded material such as stationery, manuals, drafts, forms, address books and reference copies of annual reports may be destroyed.

2.4 Records should not be destroyed if the information can be used as evidence to prove that something has happened. If destroyed, the disposal needs to be disposed of under the General Data Protection Regulations.

3. Roles and Responsibilities for Document Retention and Disposal

3.1 Councils are responsible for determining whether to retain or dispose of documents and should undertake a review of documentation at least on an annual basis to ensure that any unnecessary documentation being held is disposed of under the General Data Protection Regulations.

3.2 Councils should ensure that all employees are aware of the retention/disposal schedule.

4. Document Retention Protocol

4.1 Councils should have in place an adequate system for documenting the activities of their service. This system should take into account the legislative and regulatory environments to which they work.

4.2 Records of each activity should be complete and accurate enough to allow employees and their successors to undertake appropriate actions in the context of their responsibilities to:

- Facilitate an audit or examination of the business by anyone so authorised.
- Protect the legal and other rights of the Council, its clients and any other persons affected by its actions.
- Verify individual consent to record, manage and record disposal of their personal data.
- Provide authenticity of the records so that the evidence derived from them is shown to be credible and authoritative.

4.3 To facilitate this, the following principles should be adopted:

- Records created and maintained should be arranged in a record-keeping system that will enable quick and easy retrieval of information under the General Data Protection Regulations.
- Documents that are no longer required for operational purposes but need retaining should be placed at the records office.

4.4 The retention schedules in Appendix A: List of Documents for Retention or Disposal provide guidance on the recommended minimum retention periods for specific classes of documents and records. These schedules have been compiled from recommended best practice from the Public Records Office, the Records Management Society of Great Britain and in accordance with relevant legislation.

4.5 Whenever there is a possibility of litigation, the records and information that are likely to be affected should not be amended or disposed of until the threat of litigation has been removed.

5. Document Disposal Protocol

5.1 Documents should only be disposed of if reviewed in accordance with the following:

- Is retention required to fulfil statutory or other regulatory requirements?
- Is retention required to meet the operational needs of the service?
- Is retention required to evidence events in the case of dispute?
- Is retention required because the document or record is of historic interest or intrinsic value?

5.2 When documents are scheduled for disposal, the method of disposal should be appropriate to the nature and sensitivity of the documents concerned. A record of the disposal will be kept to comply with the General Data Protection Regulations.

5.3 Documents can be disposed of by any of the following methods:

- Non-confidential records: place in waste paper bin for disposal.
- Confidential records or records giving personal information: shred documents.
- Deletion of computer records.
- Transmission of records to an external body such as the County Records Office.

5.4 The following principles should be followed when disposing of records:

All records containing personal or confidential information should be destroyed at the end of the retention period. Failure to do so could lead to the Council being prosecuted under the General Data Protection Regulations.

- Where computer records are deleted, steps should be taken to ensure that data is 'virtually impossible to retrieve' as advised by the Information Commissioner.
- Where documents are of historical interest, it may be appropriate that they are transmitted to the County Records office.
- Back-up copies of documents should also be destroyed (including electronic or photographed documents unless specific provisions exist for their disposal).

5.5 Records should be maintained of appropriate disposals. These records should contain the following information:

- The name of the document destroyed.
- The date the document was destroyed.
- The method of disposal.

6. Data Protection Act 1998 – Obligation to Dispose of Certain Data

6.1 The Data Protection Act 1998 ('Fifth Principle') requires that personal information must not be retained longer than is necessary for the purpose for which it was originally obtained.

Section 1 of the Data Protection Act defines personal information as:
Data that relates to a living individual who can be identified:

- a) from the data, or
- b) from those data and other information which is in the possession of, or is likely to come into the possession of the data controller.

It includes any expression of opinion about the individual and any indication of the intentions of the Council or other person in respect of the individual.

6.2 The Data Protection Act provides an exemption for information about identifiable living individuals that is held for research, statistical or historical purposes to be held indefinitely, provided that the specific requirements are met.

6.3 Councils are responsible for ensuring that they comply with the principles of the General Data Protection Regulations namely:

Personal data is processed fairly and lawfully and, in particular, shall not be processed unless specific conditions are met.

Personal data shall only be obtained for specific purposes and processed in a compatible manner.

Personal data shall be adequate, relevant, but not excessive.

- GDPR - Document Retention and Disposal Policy
- Personal data shall be accurate and up to date.
- Personal data shall not be kept for longer than is necessary.
- Personal data shall be processed in accordance with the rights of the data subject.
- Personal data shall be kept secure.

6.4 External storage providers or archivists that are holding Council documents must also comply with the above principles of the General Data Protection Regulations.

7. Scanning of Documents

7.1 In general, once a document has been scanned on to a document image system, the original becomes redundant. There is no specific legislation covering the format for which local government records are retained following electronic storage, except for those prescribed by HM Revenue and Customs.

7.2 As a general rule, hard copies of scanned documents should be retained for three months after scanning.

7.3 Original documents required for VAT and tax purposes should be retained for six years unless a shorter period has been agreed with HM Revenue and Customs.

8. Review of Document Retention

8.1 It is planned to review, update and where appropriate amend this document on a regular basis (at least every three years in accordance with the Code of Practice on the Management of Records issued by the Lord Chancellor).

8.2 This document has been compiled from various sources of recommended best practice and with reference to the following documents and publications:

- Local Council Administration, Charles Arnold-Baker, 910th edition, Chapter 11
- Local Government Act 1972, sections 225 – 229, section 234
- SLCC Advice Note 316 Retaining Important Documents
- SLCC Clerks' Manual: Storing Books and Documents
- Lord Chancellor's Code of Practice on the Management of Records issued under Section 46 of the Freedom of Information Act 2000

9. List of Documents

9.1 The full list of the Council's documents and the procedures for retention or disposal can be found in Appendix A: List of Documents for Retention and Disposal.

Appendix A: List of Documents for Retention or Disposal

Minutes	Indefinite	Archive		Original signed paper copies of Council minutes of meetings must be kept indefinitely in safe storage. At regular intervals of not more than 5 years they must be archived and deposited with the Higher Authority
Agendas	5 years	Management		Bin (shred confidential waste)
Accident/incident reports	20 years	Potential claims		Confidential waste. A list will be kept of those documents disposed of to meet the requirements of the GDPR regulations.
Scales of fees and charges	6 years	Management		Shred
Receipt and payment accounts	Indefinite	Archive		N/A
Receipt books of all kinds	6 years	VAT		Shred
Bank statements including deposit/savings accounts	Last completed audit year	Audit		Confidential waste
Bank paying-in books	Last completed audit year	Audit		Confidential waste
Cheque book stubs	Last completed audit year	Audit		Confidential waste
Quotations and tenders	6 years	Limitation Act 1980 (as amended)		Confidential waste. A list will be kept of those documents disposed of to meet the requirements of the GDPR regulations.
Paid invoices	6 years	VAT		Confidential waste
Paid cheques	6 years	Limitation Act 1980 (as amended)		Confidential waste
VAT records	6 years generally but 20 years for VAT on rents	VAT		Confidential waste

Petty cash, postage and telephone books	6 years	Tax, VAT, Limitation Act 1980 (as amended)		Confidential waste
Timesheets	Last completed audit year 3 years	Audit (requirement) Personal injury (best practice)		Shred
Wages books/payroll	12 years	Superannuation		Confidential waste
Insurance policies	While valid (but see next two items below)	Management		Shred
Insurance company names and policy numbers	Indefinite	Management		N/A
Certificates for insurance against liability for employees	40 years from date on which insurance commenced or was renewed	The Employers' Liability (Compulsory Insurance) Regulations 1998 (SI 2753) Management		Shred
Town Park equipment inspection reports	21 years	Potential Claims Management		
Investments	Indefinite	Audit, Management		N/A
Title deeds, leases, agreements, contracts	Indefinite	Audit, Management		N/A
Members' allowances register	6 years	Tax, Limitation Act 1980 (as amended)		Confidential waste. A list will be kept of those documents disposed of to meet the requirements of the GDPR regulations.
Information from other bodies e.g. circulars from county associations, NALC, principal authority	Retained for as long as it is useful and relevant			Bin

Local/historical information	Indefinite – to be securely kept for benefit of the Parish	Councils may acquire records of local interest and accept gifts or records of general and local interest in order to promote the use for such records (defined as materials in written or other form setting out facts or events or otherwise recording information).		N/A
Magazines and journals	<p>Council may wish to keep its own publications</p> <p>For others retain for as long as they are useful and relevant.</p>	The Legal Deposit Libraries Act 2003 (the 2003 Act) requires a local council which after 1 st February 2004 has published works in print (this includes a pamphlet, magazine or newspaper, a map, plan, chart or table) to deliver, at its own expense, a copy of them to the British Library Board (which manages and controls the British Library). Printed works as defined by the 2003 Act published by a local council therefore constitute materials which the British Library holds.		Bin if applicable

Record-keeping				
<p>To ensure records are easily accessible it is necessary to comply with the following:</p> <ul style="list-style-type: none"> Files kept in strict, alphabetical order in lockable filing cabinets. Electronic files will be saved using relevant file names 	<p>The electronic files will be backed up, off-site each evening by the Council's IT company.</p>	<p>Management</p>		<p>Documentation no longer required will be disposed of, ensuring any confidential documents are destroyed as confidential waste. A list will be kept of those documents disposed of to meet the requirements of the GDPR regulations.</p>
<p>General correspondence</p>	<p>Unless it relates to specific categories outlined in the policy, correspondence, both paper and electronic, should be kept. Records should be kept for as long as they are needed for reference or accountability purposes, to comply with regulatory requirements or to protect legal and other rights and interests.</p>	<p>Management</p>		<p>Bin (shred confidential waste) A list will be kept of those documents disposed of to meet the requirements of the GDPR regulations.</p>
<p>Correspondence relating to staff</p>	<p>If related to Audit, see relevant sections above. Should be kept securely and personal data in relation to staff should not be kept for longer than is necessary for the purpose it was held. Likely time limits for tribunal claims between 3–6 months Recommend this period be for 3 years</p>	<p>After an employment relationship has ended, a council may need to retain and access staff records for former staff for the purpose of giving references, payment of tax, national insurance contributions and pensions, and in respect of any related legal claims made against the council.</p>		<p>Confidential waste A list will be kept of those documents disposed of to meet the requirements of the GDPR regulations.</p>

Documents from legal matters, negligence and other torts

Most legal proceedings are governed by the Limitation Act 1980 (as amended). The 1980 Act provides that legal claims may not be commenced after a specified period. Where the limitation periods are longer than other periods specified the documentation is kept for the longer period specified. Some types of legal proceedings may fall within two or more categories, in such instances documentation is retained for the longest of the three limitation periods.

Negligence	6 years			Confidential waste. A list will be kept of those documents disposed of to meet the requirements of the GDPR regulations.
Defamation	3 years			Confidential waste. A list will be kept of those documents disposed of to meet the requirements of the GDPR regulations.
Contract	6 years			Confidential waste. A list will be kept of those documents disposed of to meet the requirements of the GDPR regulations.
Leases	12 years			Confidential waste.
Sums recoverable by statute	6 years			Confidential waste.
Personal injury	3 years			Confidential waste.
Rent	6 years			Confidential waste.
Trust deeds	Indefinite	Archive (With Solicitor)		N/A

For Park/ Recreation Grounds/Room rentals				
<ul style="list-style-type: none"> • Application to hire • Invoices 	6 years	VAT		Confidential waste A list will be kept of those documents disposed of to meet the requirements of the GDPR regulations.
Lettings diaries	Electronic files linked to accounts	VAT		N/A
Terms and Conditions	6 years	Management		Bin
For Burial Grounds				
<ul style="list-style-type: none"> • Register of fees collected • Register of burials • Register of purchased graves • Register/plan of grave spaces • Register of memorials • Applications for interment • Applications for right to erect memorials • Disposal certificates • Copy certificates of grant of exclusive right of burial 	Indefinite	Archives, Local Authorities Cemeteries Order 1977 (SI 204)		N/A

Planning Papers				
Applications	1 year	Management		Bin
Appeals	1 year unless significant development	Management		Bin
Trees	1 year	Management		Bin
Local Development Plans	Retained as long as in force	Reference		Bin
Local Plans	Retained as long as in force	Reference		Bin
Town/Neighbourhood Plans	Indefinite – final adopted plans	Historical purposes		N/A
CCTV				
Daily notes	Daily	Data protection		Confidential waste
Observation sheets	3 years	Data protection		Confidential waste
Crime Stats	3 years	Data protection		Confidential waste
Photographs/digital prints	31 days	Data protection		Confidential waste

Adopted by Sandy Town Council on xxxxxxx

Review Date: (Relevant date)

SANDY TOWN COUNCIL

COMMITTEE: Policy, Finance and Resources

DATE: 28 January 2019

AUTHOR: Town Clerk

SUBJECT: Information Protection Policy

<h2>Information Protection Policy</h2>

1 Purpose

- 1.1 Information is a major asset that Sandy Town Council has a duty and responsibility to protect.
- 1.2 The purpose and objective of this Information Protection Policy is to specify the means of information handling and transfer within the Council.

2 Scope

- 2.1 The Information Protection Policy applies to all Councillors, Committees, Employees of the Council, contractual third parties and agents of the Council who have access to Information Systems or information used for Sandy Town Council purposes.
- 2.2 Information takes many forms and includes:
 - hard copy data printed or written on paper
 - data stored electronically
 - communications sent by post / courier or using electronic means
 - stored tape or video
 - speech

3 Information Storage

- 3.1 All electronic information will be stored on centralised facilities to allow regular backups to take place.
- 3.2 Information will not be held that breaches the Data Protection Act (1998). All personal identifiable information will be used in accordance with the Caldicott Principles.
- 3.3 Records management and retention policy will be followed.
- 3.4 Staff should not be allowed to access information until line managers are satisfied that they understand and agree the legislated responsibilities for the information that they will be handling.

- 3.6 This documentation will include a clear statement as to the use, or planned use of the personal information, which is cross-referenced to the Data Protection Notification.
- 3.7 Files which are listed by Sandy Town Council as a potential security risk should not be stored on the network, except for in designated application storage areas. To facilitate this Sandy Town Council will implement an electronic File security solution.

4 Disclosure of Information - Computer and Paper Based

- 4.1 The disclosure of personal information to other than authorised personnel is forbidden. If there is suspicion of a Member or employee treating confidential Council information in a way that could be harmful to the Council or to the data subject, then it is to be reported to the Town Clerk who will take appropriate action.
- 4.2 Do not remove printed information from premises without the express consent of the information owner.
- 4.3 Protectively marked, personal or sensitive documents are not to be left unattended and, when not in use, are to be locked away and accessed only by authorised persons.
- 4.4 Disposal methods for waste computer printed output and other media must be in accordance with Sandy Town Council's retention policy.
- 4.5 Distribution of information should be via the most secure method available.

5 Disclosure of Information – Telephone, Fax and E-mail

- 5.1 Where this involves the exchange of sensitive information then the following procedures will be applied.

6 Telephone calls:

- 6.1 Verify the identification of members before disclosing information. If in doubt, return their call using a known telephone number.
- 6.2 For external callers, verify their identity and their need to know the requested information. Telephone them back before releasing information and ask the caller to provide evidence of their identity.
- 6.3 Ensure that you are authorised to disclose the information requested.
- 6.4 Ensure that the person is entitled to be given this information.
- 6.5 Ensure that the information you give is accurate and factual.

7 Fax transmissions:

7.1 Fax should not be used to transmit personal or sensitive information.

8 Disclosure of information by email:

8.1 Personal or sensitive information is at risk if sent outside of the Council's network.

8.2 If an e-mail is sent to an address that is not a Council domain address, the email will be delivered through the public network and the message may be left at several locations on its journey and could be deliberately intercepted.

8.3 Email should not be used for sending personal or sensitive information unless technical measures are in place to keep the message secure.

8.5 The sender should be satisfied of the identity of the recipient, if in doubt the email should not be sent, and alternative methods should be used.

8.6 No identifiable personal information should be included when sending on emails.

8.7 The recipient of Sandy Town Council emails are prohibited from being forwarded, copied or blind copied to any third party within or outside of the Council without the senders consent.

9 Sharing of Personal Information

9.1 Information relating to individuals shall not be shared with other authorities without the agreement of the Town Clerk.

9.2 Staff should be aware of their responsibilities to be able to justify the sharing of information and to be able to maintain security when transferring information in person, by email, phone or post.

SANDY TOWN COUNCIL

COMMITTEE: Policy, Finance and Resources

DATE: 28 January 2019

AUTHOR: Town Clerk

SUBJECT: Information Security Incident Policy

<h2>Information Security Incident Policy</h2>
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Contents

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- 9.2 Malicious Incident
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- 9.6 Theft / loss Incident
- 9.7 Accidental Incident
- 9.8 Miskeying
- 10 Escalation

1 Purpose

- 1.1 This document defines an Information Security Incident and the procedure to report an incident

2 Scope

- 2.1 This document applies to all Councillors, committees, employees of the Council, contractual third parties and agents of the Council who have access to information systems or information used for Sandy Town Council purposes.

3 Definition

- 3.1 An information security incident occurs when data or information is transferred or is at risk of being transferred to somebody who is not entitled to receive it, or data is at risk from corruption.

4 An Information Security Incident includes:

- The loss or theft of data or information
- The transfer of data or information to those who are not entitled to receive that information
- Attempts (either failed or successful) to gain unauthorised access to data or information storage or a computer system
- Changes to information or data or system hardware, firmware, or software characteristics without the council's knowledge, instruction, or consent
- Unwanted disruption or denial of service to a system
- The unauthorised use of a system for the processing or storage of data by any person.

5 When to report

- 5.1 All events that result in the actual or potential loss of data, breaches of confidentiality, unauthorised access or changes to systems should be reported as soon as they happen.

6 Action on becoming aware of the incident

- 6.1 Immediately upon becoming aware of a possible security incident the matter should be reported to the Town Clerk for further review and action.

7 How to report

7.1 The Town Clerk must be contacted by email or telephone. They will log the incident, review it and report to the Data Protection Officer.

7.2 The Town Clerk will require you to supply further information, the nature of which will depend upon the nature of the incident. However, the following information must be supplied:

- Contact name and number of person reporting the incident
- The type of data or information involved
- Whether the loss of the data puts any person or other data at risk
- Location of the incident
- Inventory numbers of any equipment affected (ie loss of a Council laptop)
- Date and time the security incident occurred
- Location of data or equipment affected
- Type and circumstances of the incident.

7.3 The Town Clerk will investigate and confirm that the details represent a valid security incident as defined above. The outcomes of these actions are to be reported to the Data Protection Officer for their investigation.

8 What to Report

8.1 All information security incidents must be reported.

9 Examples of Information Security / Misuse Incident Protocols

9.1 Information security incidents are not limited to the following lists, which contain examples of some of the most common incidents.

9.2 Malicious Incident

- Computer infected by a virus or other malware, (for example spyware)
- An unauthorised person changing data
- Receiving and forwarding chain letters – including virus warnings, scam warnings and other emails which encourage the recipient to forward onto others.
- Social engineering - unknown people asking for information which could gain them access to council data (eg. a password or details of a third party).
- Unauthorised disclosure of information electronically, in paper form or verbally.
- Falsification of records, inappropriate destruction of records

- Damage or interruption to Sandy Town Council's equipment or services caused deliberately eg. computer vandalism
- Connecting non-council equipment to the council network
- Unauthorised information access or use
- Giving information to someone who should not have access to it - verbally, in writing or electronically
- Printing or copying confidential information and not storing it correctly or confidentially.

9.3 Access Violation

- Disclosure of logins to unauthorised people
- Disclosure of passwords to unauthorised people eg. writing down your password and leaving it on display
- Accessing systems using someone else's authorisation eg. someone else's user id and password
- Inappropriately sharing security devices such as access tokens
- Other compromise of user identity eg. access to network or specific system by unauthorised person
- Allowing unauthorised physical access to secure premises e.g. server room, scanning facility, dept area.

9.4 Environmental

- Loss of integrity of the data within systems and transferred between systems
- Damage caused by natural disasters eg. fire, burst pipes, lighting etc
- Deterioration of paper records
- Deterioration of back-up tapes
- Introduction of unauthorised or untested software
- Information leakage due to software errors.

9.5 Inappropriate use

- Accessing inappropriate material on the internet
- Sending inappropriate emails
- Personal use of services and equipment in work time
- Using unlicensed software
- Misuse of facilities, eg. phoning premium line numbers.

9.6 Theft / loss Incident

- Theft/loss of data – written or electronically held
- Theft/loss of any Sandy Town Council equipment including computers, monitors, mobile phones, memory sticks, CDs.

9.7 Accidental Incident

- Sending an email containing sensitive information to 'all staff' by mistake
- Receiving unsolicited mail of an offensive nature, e.g. containing pornographic, obscene, racist, sexist, grossly offensive or violent material
- Receiving unsolicited mail which requires you to enter personal data.

9.8 Miskeying

- Receiving unauthorised information
- Sending information to wrong recipient.

10 Escalation

- 10.1 Serious incidents will be escalated via the national WARP scheme by the Data Protection Officer if determined to be of national value.

SANDY TOWN COUNCIL

COMMITTEE: Policy, Finance and Resources Committee

DATE: 28 January 2019

AUTHOR: Town Clerk

SUBJECT: Driving at Work Policy

<p style="text-align: center;">Driving at Work Policy</p>
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Town council

The Health and Safety at Work Act places a general duty on the Town Council to have a “duty of care” for the safety of employees at work, regardless of the type or size of the business. There is also a duty of care to all other road users.

The Management of Health and Safety at Work Regulations require the Town Council to ensure that risks are controlled by the implementation of necessary measures, appointment of competent people and appropriate information and training.

The Workplace (Health, Safety and Welfare) Regulations 1992 cover a wide range of basic health, safety and welfare issues including traffic routes for vehicles within the workplace.

Road Traffic Acts supported by the Highway Code apply to all road users and the Highway Code includes information on signs and markings, road users the law and driving penalties.

Management Policy

To be read in conjunction with the Section 19 of the Employee Handbook – Vehicle Policy and Use of Mobile Phone Policy.

The Town Clerk has specific responsibility for managing driving at work.

Risk Assessments dealing with all aspects of driving at work have been undertaken, will be regularly reviewed and findings acted upon.

Every incident involving any vehicle driven on behalf of Sandy Town Council is recorded and will be regularly analysed and action taken to reduce recurrence if necessary.

Driver Safety

Employees must follow the procedures set out in the driver’s handbook that includes safety guidance and sets out individual driver’s responsibilities in support of the Council’s policies and procedures.

New employees driving on behalf of the Town Council will have their driving documents checked to ensure they are properly licensed for the class of vehicle that they will be driving.

Employees will be required to present their driving documents yearly for inspection.

Town Clerk must be informed of any imposed or pending driving penalties or convictions within 5 working days. These will be dealt with on a case by case basis.

At work crashes and collisions must be reported promptly

Any road safety concerns felt by employees must be reported to the Town Clerk as soon as possible.

Further training may be offered to employees as a result of a high number of incidents or concerns from other employees. This training must be undertaken.

Seat belts must be worn at all times, if fitted in the vehicle.

Vehicle Safety

Sandy Town Council will ensure that its procurement policy is followed for vehicles purchased or hired for use by its employees and that the utmost importance is placed on safety features.

Vehicles will be regularly inspected and strictly maintained, adhering as a minimum to the manufacturer's recommended service schedules.

Employees are required to complete before use, inspection checks for each vehicle they drive. Record sheets must be dated and signed and kept at the depot.

A vehicle defect form must be completed as soon as the defect is found – verbal reporting is not acceptable. The form must be handed to the Foreman for further action.

All reported defects will be dealt with promptly. Serious defects, or those rendering the vehicle illegal to drive on the public highway will result in the vehicle being taken off the road immediately until a repair has been carried out.

Alcohol & Drug Abuse Policy

To be read in conjunction with the Alcohol and Drug Abuse Policy contained in Section 16 of the Employee Handbook.

The Town Council operates a zero tolerance Drink and Drug Driving Policy.

Any pending prosecutions and/or cautions must be reported to the Town Clerk immediately, regardless of the vehicle that was being driven at the time. Failure to do so will result in disciplinary action.

Any driver prosecuted for such offences will be subject to an investigation under the Town Council's disciplinary procedure.

Employees are encouraged to report concerns about colleagues with regards to drink and drugs, this may be done anonymously.

Any driver taking prescription or over the counter medicines must check that they are fit to drive.

Mobile Phone Policy

This policy can be found in Section 19 of the Employee Handbook.

Drivers when driving own vehicles

Employees who drive their own vehicles for work purposes must:

Have appropriate insurance.

Have current road tax and MOT certificate if applicable.

Ensure their vehicle is maintained in a safe and roadworthy condition.

Satellite Navigation

Satellite Navigation Systems can be a useful tool for drivers; however, they can also be a dangerous distraction.

All destinations should be entered while the vehicle is stationary in a safe place. They should not impair vision when positioned inside the vehicle. They should not be positioned where they are likely to cause injuries in the event of a collision.

All in-vehicle distractions should be kept to a minimum and it is the responsibility of the driver to ensure that they are not likely to be distracted.

NB. Drivers should be aware of the danger of satellite navigation systems directing them via dangerous routes eg. staff members should not turn right out of Orchard Road or New Road in Beeston on to the A1.

Accident Procedure

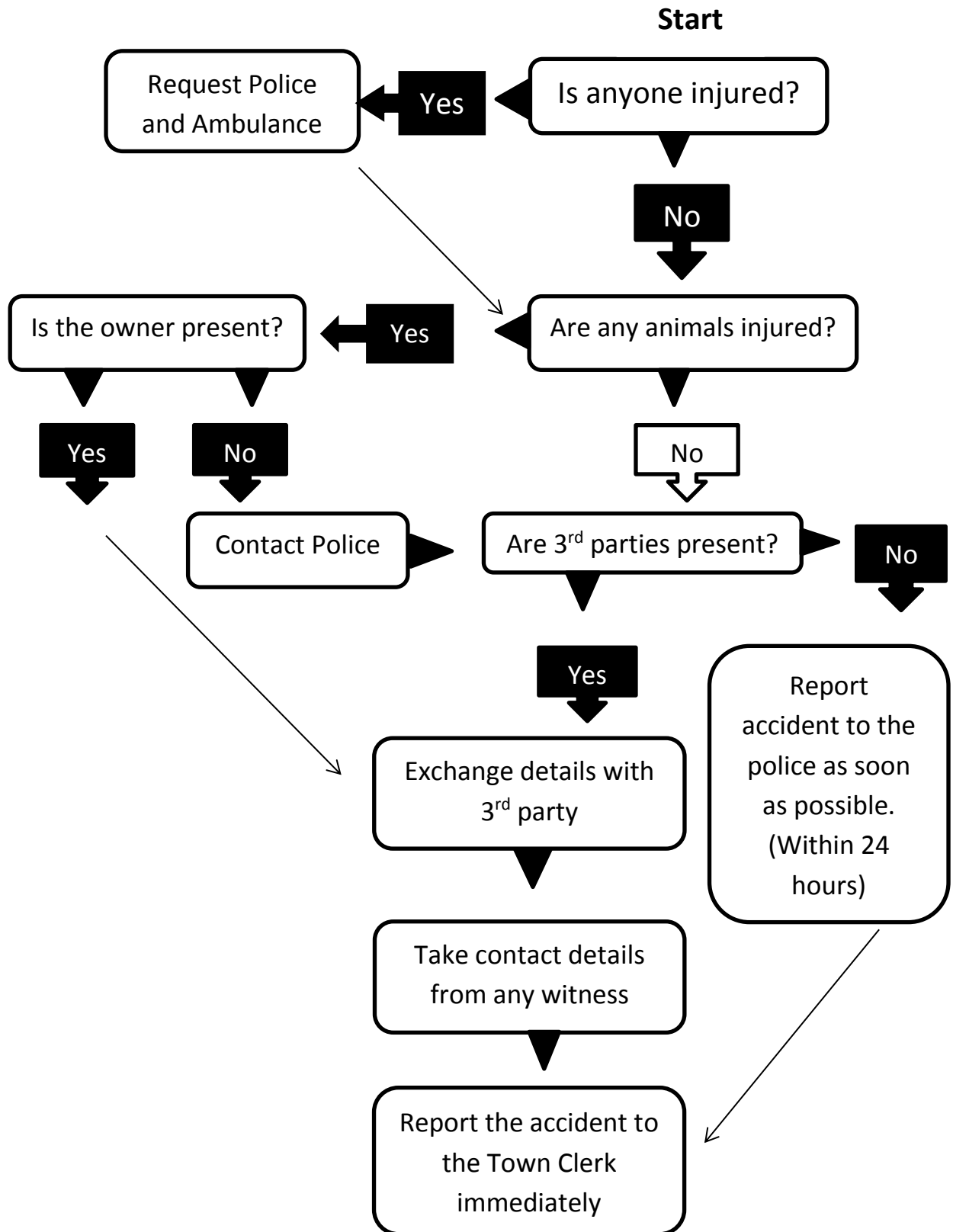
In the event of a collision employees must:

- Stop
- Keep Calm
- Be courteous and present a positive image
- Not accept liability

Employees must prioritise:

- Their own safety
- The safety of anyone else involved
- The safety of other road users

Follow the steps on the next page:



Incident Recording Form

If you have an incident:

- **Stop.**
- Remain calm.
- Call the emergency services if anyone is injured or if vehicles or property are seriously damaged.
- If the police attend the scene, note the reporting officer's name, identity number and station.
- Use this incident form to record information about the accident, to exchange details with third parties and to take the names and addresses of witnesses and police officers. Ensure that the names and addresses of any passengers are recorded.
- Third parties are obliged to give you their name, the vehicle registration number and insurance details under section 170 of the Road Traffic Act 1988.
- If a camera is available, photograph the scene from different angles. Take pictures of the vehicles involved and of the damage to your own and third party vehicles/property.
- Contact the Town Clerk as soon as it is practical to do so.

To be Retained by Company Driver

Incident Details

Date: _____ Time: _____

Location:

Speed limit:

Road conditions:

Police Details

Police attended: Y/ N Time: _____

Officer's name/number:

Phone:

Reporting officer's station:

Other Vehicle/Property Damage

(Use additional paper if required)

Vehicle type:

Make/model:

Driver name:

Registration number:

Third party insurer:

Policy number:

Description of damage to other vehicles/property:

Witness Details

(Use additional paper if required)

Witness 1 name:

Address 1:

To be completed and to be given to the third party involved

(Notify insurance company, you may be liable if not. Use additional incident paper if more than one third party is involved)

Driver Details

Driver's name (YOU):

Telephone number (YOURS):

Home address (YOURS):

Vehicle registration number (YOURS):

Vehicle make (YOURS):

Owner's name : **Sandy Town Council**

Owner's address: **10 Cambridge Road, Sandy, SG19 1JE**

Owner's insurer:

Policy number:

Incident Details

Date: _____ Time: _____

Incident location:

Description of damage to other vehicles/property:

Signature (YOURS): _____