**GOVERNANCE AUDIT PROGRAMME**

**For: Holcombe Rogus Parish Council**

**Date: 10th January 2023**

| **AREA** | **DOCUMENTS/PROCESS** | **CRITERIA** | **COMMENTS** |
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| Constitutional  | Standing Orders |

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| * Valid set adopted;
* Reviewed annually and as required for law changes;
* All members and staff have a copy.
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 | Adopted.Require amendment. Currently being undertaken.Copy posted on the website.Continue to review annually. |
| Scheme of Delegation |

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| * A scheme has been agreed and is being used;
* The scheme details clearly the delegations to officers and committees as applicable;
* A policy is in place for the recording of delegated decisions and is adhered to.
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 | No Scheme of Delegation in place but delegated authority is covered in Standing Orders.All decisions are placed before Full Council so at present there is no requirement due to the size of Council and range of responsibilities. |
| Ethical Framework |

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| * A Code of Conduct for members has been adopted in accordance with the Localism Act and all members have a copy;
* All members and staff are aware of and have knowledge of the code of conduct for members;
* A Special Dispensation policy is in place and adhered to;
* All members have completed a register of members’ interests form and it is published on principal authority website and there is a link on the Parish/Town Council website;
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 | Code of conduct is in place.Staff and Members are aware of the Code.No Dispensation Policy in place. Consider adopting one. Copy attached.<https://www.middevon.gov.uk/your-council/town-parish-councils/holcombe-rogus/> Recommend that a link is included on the website to this page. |
| Transparency CodeThe Council should publish the following on its website: |

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| * Expenditure above £100;
* Details of Land and Buildings;
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* Grants to Community & Voluntary organisations;
* List of councillor or member responsibilities;
* Minutes, agendas and meeting papers of formal meetings
 | All expenditure uploaded on to the website.Asset register uploaded on to website.Grants are outlined in the minutes. Recommend these are included in the Annual Report.Uploaded on the website.Uploaded on website. |
| Policies, Statements, Protocols & Plans (some of these may/will be in the Staff Handbook)  | * The council has a comprehensive list of policies published on their website.
* All are in order with the exception of the following:
* Standing Orders
* Financial Regulations
* Data protection and handling policy (GDPR May 2018).
 | List of policies are uploaded on to the website.Various policies are currently being reviewed.All in order but identified for updating during 2023/24. |
| Powers  | * Does the Council have the General Power of Competence (GPC) (England only)
 | No |
| Appointments  | * The Council formally appointed;
* Proper Officer
* Responsible Finance Officer (RFO)
* Mayor/Chairman
 | Yes – Parish ClerkYes – Parish ClerkYes |
| Operational | Service Agreements and Contracts | * Awarded in accordance with the Council’s regulations/processes and are within powers;
* Reviewed at least annually and reported to Council;
* Realistic costs reflected in budgets.
 | Yes. Financial Regulations currently being updated to reflect updates.Regularly reviewed.Adequate budget allocations. |
| Committees | * Committee structure is appropriate and aids the efficiency/work of the Council;
* Appointments agreed by Council;
* Elect their own Chair at first meeting after the annual meeting;
* Terms of Reference exist for each committee and were agreed by Council and are reviewed at least annually.
 | Yes. A small Council but has a Risk Management Committee and Planning Committee.All appointments agreed by Council and correctly minuted.Chair is elected at May meetingWorking Party ToRs in place. Committees covered in Standing Orders. Regularly reviewed. |
| Council & Committee Meetings | * All Council (and Committee) agendas include:
* Date, time and location
* Meet the 3 clear days’ notice legislation (see Clerk article for good practice)
* Members are summoned
* Signed by the proper officer
* Specifies the business to be transacted and is clear with no ambiguous headings/issues
* Notice is published on Council website
* Apologies
* Declarations of Interests
* Dispensations if applicable
* Minutes of the last meeting
* Minutes show clearly the decision taken and considerations or recommendation as appropriate.
* Draft minutes are published within four weeks of last meeting.
 | All in order and published on the website.Recommend that publication date be included on the agenda to confirm adherence to legislation. |
| Annual Report | * An Annual Report is published annually and made available as widely as possible.
 | Annual report published annually on uploaded on to the website. |
| Financial | Financial Regulations | * Valid set adopted which includes all requirements of Accounts and Audit Regulations and Governance and Accountability for Local Councils – a Practitioners Guide
* Evidence that reviewed annually and as required for law changes
* Spending limits for staff are reasonable and appropriate and increased annually
* Tender process is clearly defined and staff and members are aware of and have knowledge of it
* Evidence that the tender process is used and adhered to
* All payments made in accordance with FRs and reported to Council
* The process for electronic payments is clearly defined and staff and members are aware of it and have knowledge of the process
* Electronic payment process is in line with good practice advice
 | Financial Regulation are in place. Recommend that these be updated. |
| Annual Governance & Accountability Return (AGAR) | * Evidence that a plan is in place to complete the return as required within the legal timeframe
* Evidence that Members are aware of their responsibilities and the governance statement
* Governance and Accounting Statements separately agreed by 30th June each year at an appropriate Council meeting after year end
* Outcome from the external auditor is acted upon and reported to Members.
 | All in order.AGAR submitted annually. Minutes clearly show that Members consider each aspect of the AGAR.AGAR signed off and submitted within legal timeframe. |
| Internal Audit | * An independent and competent internal auditor is appointed in accordance with Council procedures, and has direct access to the RFO, clerk and members should it be required
* Reports go to Council/Committee as appropriate
* A 3 year plan/strategy is drawn up for the audit to cover all appropriate issues over time
* Appropriate budgetary provision is made
 | All in order. |
| Budget Setting Process & Monitoring and Precept Setting | * Budget setting process is open and transparent, and the budget headings are clear and appropriate
* Budget approved by council.
* Relevant resolution for setting Precept
* Budget setting meeting agendas and supporting documents available to members and the public
* The budget is monitored on a regular basis by staff and by Committee/Council in accordance with FRs, with explanations given for any significant underspends/overspends
 | All in order. |
| Risk Management | Strategy & Policy | * A strategy and policy has been agreed by Council and understood by all staff
* The policy includes;
* Business Continuity Plan
* Disaster Recovery Plan including data back-up off site
* Health & Safety
 | Health & Safety Statement is in place.Consider both a Business Continuity Plan and IT cyber security in future. |
|  | Risk Assessment | * An annual risk assessment is completed for all activities and an action plan is completed and agreed by Council
* Any new activities are added throughout the year
* Financial Risk Assessment
 | All in order. Risk Assessment to be reviewed and updated annually.Recommend that any additional risk related to new play area is reviewed. |
|  | Insurance | * An annual review is completed in line with Council policy/FRs
* Payment process made in line with FRs
* Adequate, appropriate and realistic provisions are made within the insurance policy, including fidelity insurance cover
 | All in order. |
|  | Social Media | * The Council has a social media policy which includes use of Facebook and Twitter and other forms of social media
 | No social media presence.Recommend that these are put in place based on model policies by SLCC if social media is to be used. |
| Human Resources | Staffing | * All staff have a job description and all posts have a person specification
* All staff have a contract which includes terms and conditions in line with nationally and/or locally agreed standards and reviewed as appropriate.
 | One member of staff. Job description will be the model JD for Clerks produced by SLCC.Contract in place and signed. Council may wish to review and update to reflect current employment legislation. |
|  | Staff Handbook | * A staff handbook is in place and all staff have a copy and are aware of it.
 | A number of codes are in place.Recommend that a staff handbook is developed outlining basic policies including disciplinary and grievance procedures. |