Membership from May 2020 Councillor Appleby Councillor Borda Councillor Bowen Councillor Drummond Councillor Hood Councillor Hirst Councillor Jefferys - Chairman Councillor Kerby – Vice Chairman Councillor O'Neill

Newmarket TOWN COUNCIL

The Memorial Hall, High Street, Newmarket, Suffolk CB8 8JP
You are hereby summoned to attend a meeting of the
FINANCE & POLICY COMMITTEE
Monday 20th July 2020 at 7.00pm on Zoom

The meeting is held in public and the public are encouraged to attend and participate. Just occasionally matters such as contractual or staffing matters do have to be held in the confidential part of the meeting.
Members of the public and press may not orally report or comment about a meeting as it takes place if present at a meeting of the Council, but otherwise may:
a: film, photograph or make an audio recording of the meeting;
b: use any other means for enabling persons not present to see or hear proceedings at a meeting as it takes place or later; c: report or comment on the proceedings in writing, during or after a meeting or orally after the meeting.
This meeting is being held on the online Zoom platform and is being recorded. Any member of the public in attendance who does not wish to be included in the recording can disable their video although this would prohibit their ability to participate in the meeting at the appropriate time.

AGENDA

1. **CHAIR TO ANNOUNCE** that proceedings are being recorded and to advise that all participants will be muted by the host of the meeting who will unmute the individual the Chairman has invited to speak
2. **APOLOGIES** To receive and accept apologies for absence
3. **REGISTER OF INTERESTS** Declaration of Members' Interests & to remind Councillors of the need to keep up to date their Register of Members' Interests and to consider any requests received for Members' Dispensations.
4. **MINUTES OF PREVIOUS MEETING** To receive and confirm the minutes of the meeting held on 22nd June 2020 and any matters arising
5. **PUBLIC PARTICIPATION** 'An invitation to members of the public to put questions or statements of not more than 3 minutes duration. Resolutions can only be made on items that are on the agenda, but Councillors are very happy for matters relating to the Town to be brought to their attention
6. **SUBMISSION OF SCHEDULES OF PAYMENTS FOR INFORMATION** – to review cashbooks 1-4 for the previous month (herewith)
7. **BANK STATEMENTS** –To confirm that the bank statement balances & related bank reconciliations have been signed by the Chair of the Finance & Policy Committee
8. **INCOME & EXPENDITURE** – to receive the Income & Expenditure for the Finance & Policy Committee for the previous month (herewith)
9. **INTERNAL AUDIT REPORT 2019/2020**
10. **POLICIES** – to review the Social Media Guide for Councillors
11. **MEMORIAL GARDENS KIOSK** – to consider the aged debt for the 'Snack Shack' hire between 1/10/19-31/3/20
12. **EARMARKED RESERVE ALLOCATIONS** – to consider future allocations to EMR 324 'Grants', as referred from Full Council
13. **HEALTH AND SAFETY –** to receive a monthly report (to be tabled)
14. **CORRESPONDENCE**:
15. Date of next meeting **Monday 17th August 2020**
16. To note items for consideration at the next meeting

Signed D.Baines Debbie Baines; Town Clerk DATE 14/07/2020

To: Chairman and Members of F&P Committee Other Council Members, the press and public

Newmarket TOWN COUNCIL

Minutes of a Meeting of the Finance & Policy Committee
Held on Monday 22nd June 2020 at 7:00pm via Zoom

Attendance:

Councillor A Drummond (Chairman)
Councillor A Appleby
Councillor J Borda
Councillor R Hood
Councillor M Jefferys
Councillor C O'Neill

Also Present: Deborah Sarson – Acting TCM, Debbie Baines – Town Clerk, Cathy Whitaker – RFO, Julie Ashton – Minute Assistant and 2 Members of the Public.

	Minute	Action by
F/20/06/1	**TO ELECT A CHAIRMAN** The Chairman invited nominations for the Chairman of the F&P Committee and Cllr O'Neill nominated Cllr Jefferys. There were no further nominations. A vote was taken and the following was agreed: **F/20/06/1.01 Resolved** **That Cllr Jefferys be elected as the Chairman of the F&P Committee for 2020/21.**	
Cllr Jefferys took the Chair.		
F/20/06/2	**TO ELECT A VICE CHAIRMAN** The Chairman invited nominations for the Vice Chairman of the F&P Committee and Cllr O'Neill nominated Cllr Kerby. There were no further nominations. A vote was taken and the following was agreed: **F/20/06/2.01 Resolved** **That Cllr Kerby be elected as the Vice Chairman off the F&P Committee for 20/21.**	
F/20/06/3	**CHAIRMAN TO ANNOUNCE THAT PROCEEDINGS ARE BEING RECORDED AND ADVISE THAT ALL PARTICIPANTS WILL BE MUTED BY THE HOST OF THE MEETING WHO WILL UNMUTE THE INDIVIDUAL THE CHARMAN HAS INVITED TO SPEAK** The Chairman announced that the meeting was being recorded and asked if anyone else intended to record the meeting. There were no requests.	
F/20/06/4	**APOLOGIES FOR ABSENCE** Apologies were received from Cllrs Bowen, Hirst and Kerby.	
F/20/06/5	**DECLARATION OF MEMBER'S INTERESTS AND TO REMIND COUNCILLORS OF THE NEED TO KEEP UP TO DATE THEIR REGISTER OF MEMBER'S INTERESTS AND TO CONSIDER ANY REQUESTS RECEIVED FOR MEMBERS DISPENSATION** None noted.	

F/20/06/6 **<u>TO CONFIRM THE MINUTES OF THE MEETING HELD ON 16TH MARCH 2020 AND ANY MATTERS ARISING</u>**

Members received the minutes of the Finance & Policy Committee meeting held on 16th March 2020 and the following was agreed:

<u>F/20/0/6.01 Resolved</u>

That the minutes of the Finance & Policy Committee meeting held on 16th March 2020 be adopted and signed as a true record by the Chairman of the Finance & Planning Committee.

There were no matters arising.

Page 3 – F/20/03/11 – the review of the rent and terms of lease for the land adjacent to Field Terrace Road was noted to be outstanding.

Page 3 – F/20/03/12 - Paper policy – a request was made to stop blank pages being included in the minute packs. This was included for double-sided printing and would be looked into.

F/20/06/7 **<u>PUBLIC PARTICIPATION AN INVITATION TO MEMBERS OF THE PUBLIC TO PUT QUESTIONS/STATEMENTS OF NOT MORE THAN 3 MINUTES DURATION. NO RESOLUTIONS CAN BE MADE BUT COUNCILLORS ARE VERY HAPPY FOR MATTERS TO BE BROUGHT TO THEIR ATTENTION</u>**

None noted.

F/20/06/8 **<u>SUBMISSION OF SCHEDULES OF PAYMENTS FOR INFORMATION CB1, CB2 AND CB4 FOR (MAY 2020)</u>**

Members reviewed CB1, CB2 and CB4 and the following was agreed:

<u>F/20/06/8.01 Recommendation</u>

That the ratification of the schedules of payments for the period 01/05/2020 – 31/05/2020 (Cash Book 1, 2 and 4) be received and adopted.

F/20/06/9 **<u>TO CONFIRM THE BANK STATEMENT BALANCES & RELATED BANK RECONCILIATION HAVE BEEN SIGNED BY THE CHAIRMAN OF F&P COMMITTEE</u>**

RFO advised that this had not been done for March 2020 but that it had gone through the audit. April and May 2020 would be emailed to the Chairman for signature.

F/20/06/10 **<u>TO RECEIVE THE INCOME AND EXPENDITURE FOR MAY 2020</u>**

Members received and noted the income and expenditure for May 2020.

F/20/06/11 **<u>MEMORIAL GARDENS KIOSK</u>**

The RFO advised that the arrears amounted to £600 for hire fees for the last 6 months September 2019 – March 2020. Environmental Health had been contacted but they were not carrying out inspections during lockdown. However, it was noted on the last inspections that as there was no hand washing facility in the Kiosk food should not be sold from there under the current circumstances.

Contact had been made on numerous occasions with no response and the following was agreed:

F/20/06/11.01 Recommendation
That the current tenants be asked to clear out the Kiosk and leave it in a clean and tidy state. If they are not able to do this, NTC will arrange for it to be cleaned and cleared and the costs will be recharged to the tenants. Should no payment be received, the outstanding monies will be pursued through the County Court.

The issue of no handwashing facilities prohibiting the sale of food would be referred to the Community and Leisure Services Committee to consider the future for the Kiosk.

F/20/06/12 EARMARKED RESERVES

Members reviewed the Earmarked Reserves and it was suggested that the headings with zeros in both columns be removed. However some were noted to be relevant to retain for future reserves accrual. The following was agreed:

F/20/06/12.01 Recommendation
That the identified Earmarked Reserves (EMR 311 Play equipment; EMR 328 Vehicle replacement; EMR 342 Grants; EMR 341 Water feature) be referred to the appropriate Committee to decide how much of the respective budgets should be put into the Earmarked Reserves.

F/20/06/13 RISK MANAGEMENT SCHEME

RFO advised that full Council had referred this item to the committee and suggested that a Working Group be tasked with this to report back. Acting TCM advised that this was part of the internal controls for the Council and management of Public funds and all relevant paperwork could be reviewed by the Working Group. The following was agreed:

F/20/06/13.01 Recommendation
That the F&P Committee set up a Working Group in October 2020 to review all relevant internal control documents including the Risk Management scheme and reassess the risk score ratings.

Members went through the risks with a score of 9 and made suggestions for how some of the risks could be mitigated. The Working Group would be tasked with reassessing them.

F/20/06/14 HEALTH & SAFETY

The report was received and it was noted that with gardens being closed, this was a good time to get any issues with the play equipment sorted out.

The accident incident related to using the strimmer without appropriate PPE and training. The strimmer had now been decommissioned and the following was agreed:

<u>F/20/06/14.01 Recommendation</u>
That the strimmer and other obsolete equipment be sold.

The monthly report for May 2020 was received and noted.

F/20/06/15 <u>CORRESPONDENCE</u>
None noted.

F/20/06/16 <u>DATE OF NEXT MEETING</u>
Monday 20th July 2020 via Zoom.

F/20/06/17 <u>ITEMS FOR THE NEXT AGENDA</u>
None noted.

Meeting closed at 8:11pm

Signed ________________________________ Date ___________________________

Receipts for Month 3 | **Nominal Ledger Analysis**

Receipt Ref	Name of Payer		£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
	Balance Brought Fwd :		**875,600.66**					**875,600.66**	
	Banked: **10/06/2020**	**1,656.00**							
	Sales Recpts Page 2209		1,656.00	1,656.00		101			Sales Recpts Page 2209
FP	Banked: **22/06/2020**	**20.00**							
FP	Nicola Slack		20.00		3.33	565		16.67	holding deposit Kuk Sool Won
	Total Receipts for Month	1,676.00		1,656.00	3.33			16.67	
	Cashbook Totals	877,276.66		1,656.00	3.33			875,617.33	

Continued on Page 2

Payments for Month 3 **Nominal Ledger Analysis**

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
08/06/2020	Miss CK Kelly	BACS	300.00		50.00	565		250.00	ref.wedd.dep.CK Kelly
08/06/2020	Phillip Green	3JUNE2020	110.00	110.00		501			3JUNE2020/2765/CONTRAC
08/06/2020	PWE Group Ltd	28197/2768	120.00	120.00		501			28197/2768/PWE Group Ltd
08/06/2020	Setter Limited	2601/2769	5,291.44	5,291.44		501			2601/2769/MH20/063/Setter Limi
08/06/2020	Collaboration 23 Construction	608/2770	2,430.00	2,430.00		501			608/2770/MH20/059/Collabo
08/06/2020	Deborah Sarson	C033/2771	1,005.00	1,005.00		501			C033/2771/CONTRACT/Deb Sar
10/06/2020	British Telecom	DD	46.80	46.80		501			Q042 U5/2764/CONTRACT/British
15/06/2020	Allied Mechanical Services Ltd	S8687/2772	510.00	510.00		501			S00008687/2772/CONTRAC
15/06/2020	Broxap Ltd	263316/277	199.20	199.20		501			INV263316/2773/MH20/045/
15/06/2020	Anglian Water Business Nationa	354447001	269.89	269.89		501			354447001/7292147/2774/
15/06/2020	Deborah Sarson	C034/2775	1,095.00	1,095.00		501			C034/2775/CONTRACT/Deb Sar
15/06/2020	Norfolk Parish Training & Supp	18729/2776	50.00	50.00		501			18729/2776/MH20/066/Norf Pa
15/06/2020	West Suffolk Council	DD	599.00			4011	120	599.00	WSC NNDR installment
15/06/2020	West Suffolk Council	DD	355.00			4011	202	355.00	WSC NNDR installment
19/06/2020	N-CIS	DD	610.26	610.26		501			7657/2766/CONTRACT/N-CIS
19/06/2020	Total Gas and Power Ltd	DDR	1,914.76	1,914.76		501			2137889910/20/2767/CONT
19/06/2020	Staff Salary Account	TFR	9,000.00			204		9,000.00	for June salaries
22/06/2020	Peoples Pension	DD	290.90			514		290.90	Peoples Pension WPP June2020
22/06/2020	People's Pension adjustment	ADJ	-9.14			514		-9.14	People's Pension adjustment
22/06/2020	PWLB	DD	44,931.75			4080	120	44,931.75	PWLBrepayment
29/06/2020	Mrs S M Bosley	DEP REFUND	50.00		8.33	565		41.67	refund for St Louis School dep
29/06/2020	Barclaycard Account	DD	527.78			208		527.78	payment May statement
30/06/2020	Suffolk Police & Crime Commiss	9422004814	17,000.00	17,000.00		501			9422004814/2782/CONTRA
30/06/2020	Kone	113240826	1,312.13	1,312.13		501			113240826/2781/CONTRAC
30/06/2020	ICE Cleaning	1592904156	1,501.15	1,501.15		501			ICE-1592904156/2780/MH20/06
30/06/2020	Cubiqdesign Ltd	BC30360	202.20	202.20		501			BC30360/2779/MH20/067/C
30/06/2020	Mr Douglas Hall	3JUNE20	265.53	265.53		501			3JUNE2020/2778/Mr Douglas Hall
30/06/2020	Ken Booth & Co Ltd	340733	3.72	3.72		501			340733/2777/Ken Booth & Co Ltd
30/06/2020	Unity Trust Bank	MAN CREDIT	2.30			4051	101	2.30	UTB/Handling Charge
30/06/2020	Unity Trust Bank	SVCCHG	39.45			4051	101	39.45	Unity Trust Bank/Service Chg

Continued on Page 3

Total Payments for Month	90,024.12	33,937.08	58.33	56,028.71
Balance Carried Fwd	787,252.54			
Cashbook Totals	877,276.66	33,937.08	58.33	843,281.25

Receipts for Month 3

Nominal Ledger Analysis

Receipt Ref	Name of Payer		£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
	Balance Brought Fwd :		150.00					150.00	
	Banked:	0.00							
			0.00					0.00	
	Total Receipts for Month	0.00		0.00	0.00			0.00	
	Cashbook Totals	150.00		0.00	0.00			150.00	

Continued on Page 2

Payments for Month 3

Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
			0.00						
	Total Payments for Month		0.00	0.00	0.00			0.00	
	Balance Carried Fwd		150.00						
	Cashbook Totals		150.00	0.00	0.00			150.00	

Receipts for Month 3

Nominal Ledger Analysis

Receipt Ref	Name of Payer		£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
	Balance Brought Fwd :		30,409.70					30,409.70	
	Banked: 19/06/2020	9,000.00							
TFR	Current Account		9,000.00			201		9,000.00	for June salaries
	Total Receipts for Month	9,000.00		0.00	0.00			9,000.00	
	Cashbook Totals	39,409.70		0.00	0.00			39,409.70	

Continued on Page 2

Payments for Month 3

Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
24/06/2020	Net Salaries June 2020	FP	6,755.52			516		6,755.52	Net Salaries June 2020
29/06/2020	HMRC	FP	1,766.42			515		1,766.42	HMRC M3 June 20 PAYE/NICS
30/06/2020	Unity Trust Bank	SVCCHG	18.00			4051	101	18.00	Unity Trust Bank/Service Chg
	Total Payments for Month		8,539.94	0.00	0.00			8,539.94	
	Balance Carried Fwd		30,869.76						
	Cashbook Totals		39,409.70	0.00	0.00			39,409.70	

Barclaycard Account

For Month No: 3

Receipts for Month 3 — Nominal Ledger Analysis

Receipt Ref	Name of Payer		£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
	Banked: 29/06/2020	527.78							
DD	Current Account		527.78			201		527.78	payment May statement
	Total Receipts for Month	527.78		0.00	0.00			527.78	
	Balance Carried Fwd	396.71							
	Cashbook Totals	924.49		0.00	0.00			924.49	

Continued on Page 2

Payments for Month 3 — Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
		Balance Brought Fwd :	396.40					396.40	
01/06/2020	card/Zoom	CC9	14.39		2.40	4115	101	11.99	card/Zoom June licence
01/06/2020	card/Zoom correction	CC9CORR	-14.39		-2.40	4115	101	-11.99	card/Zoom correction
01/06/2020	card/zoom correc	CORREC	14.39		2.40	4115	101	11.99	card/zoom correc
02/06/2020	card/LCN	CC10	101.82		16.97	4115	101	84.85	card/renewal of NNPlan website
02/06/2020	card/Adobe	CC	15.17		2.53	4025	101	12.64	card/Adobe Acropro lic/subs
04/06/2020	card/QD	CC11	12.47		2.08	4037	306	10.39	card/LawnSeed&punc.repa kit
05/06/2020	card/Hyperion SF Connect	CC13	20.00		3.33	4039	200	16.67	card/fuel for van
08/06/2020	card/QD	CC12	12.97		2.16	4037	120	10.81	card/gloss paint-brushes
10/06/2020	card/Currys PC World	CC14	159.98		26.66	4115	101	133.32	card/dbl ink cartridges WFH
10/06/2020	card/Facebook	CCFB	6.37			4115	101	6.37	card/FB CV publicity
11/06/2020	card/Amazon	CC15	2.99		0.50	4115	101	2.49	card/Signage for re-opening
11/06/2020	card/Amazon	CC15	8.76		1.48	4115	101	7.28	card/signage for reopening
11/06/2020	card/Amazon	CC5	8.50			4115	101	8.50	card/signage for reopening
11/06/2020	card/Amazon	CC15	8.66		1.44	4115	101	7.22	card/signage for reopening
11/06/2020	card/Amazon	CC15	7.20			4115	101	7.20	card/signage for reopening
11/06/2020	card/Amazon	CC16	22.92		3.82	4115	101	19.10	card/hazard tape for reopening
11/06/2020	card/QD	CC17	20.96		3.49	4115	101	17.47	card/Bins for toilets
18/06/2020	card/Tindalls	CC18	21.99		3.66	4115	101	18.33	card/Laminating sheets-signs
18/06/2020	card/Kitchens&Things	CC19	15.00			4028	101	15.00	card/leavinggiftTCM
20/06/2020	card/Adobe	CC	25.28		4.21	4025	101	21.07	card/Adobe Acropro lic
22/06/2020	card/Amazon	CC22	6.25		1.04	4037	306	5.21	card/innertube for gdn trolley
22/06/2020	card/Amazon	CC21	11.05		1.84	4037	306	9.21	card/innertube for gdn trolley
29/06/2020	card/QD	CC23	10.97		1.83	4115	101	9.14	card/bins&brush
29/06/2020	card/Zoom	CC24	14.39		2.40	4115	101	11.99	card/Zoom monthly lic/subs
	Total Payments for Month		528.09	0.00	81.84			446.25	
	Cashbook Totals		924.49	0.00	81.84			842.65	

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Finance & Policy									
100	Precept								
1176	Precept Received	0	665,114	665,114	0			100.0%	
	Precept :- Income	0	665,114	665,114	0			100.0%	0
	Net Income	0	665,114	665,114	0				
101	Administration								
1003	Banner Income	0	0	1,000	1,000			0.0%	
1103	Rent Receivable	0	0	75	75			0.0%	
1174	Grants Received SCC	0	2,625	0	(2,625)			0.0%	
1190	Interest Received	0	1	50	49			2.3%	
	Administration :- Income	0	2,626	1,125	(1,501)			233.4%	0
4008	Staff Training	50	50	2,500	2,450		2,450	2.0%	
4009	Staff Travel	0	0	250	250		250	0.0%	
4018	Software/Computer Consumables	0	63	1,500	1,438		1,438	4.2%	
4019	New IT System/Hardware	0	0	2,030	2,030		2,030	0.0%	
4021	Telephone and Fax	119	368	2,000	1,632		1,632	18.4%	
4022	Postage	0	440	2,100	1,660		1,660	21.0%	
4023	Stationery	0	46	2,000	1,954		1,954	2.3%	
4025	Subscriptions&Licences	34	2,500	4,000	1,500		1,500	62.5%	
4026	Insurance	0	0	12,400	12,400		12,400	0.0%	
4028	Office Maintenance	1,365	2,585	7,500	4,915		4,915	34.5%	
4030	Recruitment Advertising	0	0	406	406		406	0.0%	
4051	Bank Charges/Interest	60	72	600	528		528	11.9%	
4056	Legal Expenses	0	0	13,750	13,750		13,750	0.0%	
4057	Audit & Accountancy Fees	0	560	3,500	2,940		2,940	16.0%	
4058	Professional Fees	100	100	0	(100)		(100)	0.0%	
4059	web site	0	0	550	550		550	0.0%	
4060	Councillors Training	0	0	508	508		508	0.0%	
4061	Councillors Expenses	0	0	254	254		254	0.0%	
4062	Civic Regalia	0	0	305	305		305	0.0%	
4064	Town Mayor's Allowance	0	96	1,000	904		904	9.6%	
4075	Grant to CAB	0	3,000	3,000	0		0	100.0%	
4076	Grants	0	5,000	10,000	5,000		5,000	50.0%	
4077	Marketing	0	0	5,000	5,000		5,000	0.0%	
4079	Grant to Royal British Legion	0	0	25	25		25	0.0%	
4083	PCSO	17,000	17,000	34,000	17,000		17,000	50.0%	
4090	Biodegradable Dog Poo Bags	0	0	964	964		964	0.0%	

Continued over page

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4097	Election Costs	0	0	12,790	12,790		12,790	0.0%	
4113	Rolling Capitol Reserve	0	0	20,000	20,000		20,000	0.0%	
4114	Other Projects / Reserves	0	0	8,799	8,799		8,799	0.0%	
4115	Coronavirus Response Costs	2,142	6,300	5,000	(1,300)		(1,300)	126.0%	6,263
4180	Civic Functions	0	0	2,000	2,000		2,000	0.0%	
4220	Discover Nmkt Stakeholder Fee	0	5,000	5,000	0		0	100.0%	
4221	Yellow Brick Road	0	0	2,000	2,000		2,000	0.0%	
4222	Tourism Stakeholder Fee	0	0	1,000	1,000		1,000	0.0%	
	Administration :- Indirect Expenditure	20,869	43,179	166,731	123,552	0	123,552	25.9%	6,263
	Net Income over Expenditure	(20,869)	(40,553)	(165,606)	(125,053)				
6000	plus Transfer from EMR	6,263	6,263						
	Movement to/(from) Gen Reserve	(14,606)	(34,289)						
103	Health & Safety								
4020	Misc. Staff Costs	0	0	250	250		250	0.0%	
4028	Office Maintenance	0	0	250	250		250	0.0%	
4058	Professional Fees	0	0	2,500	2,500		2,500	0.0%	
	Health & Safety :- Indirect Expenditure	0	0	3,000	3,000	0	3,000	0.0%	0
	Net Expenditure	0	0	(3,000)	(3,000)				
	Finance & Policy :- Income	0	667,740	666,239	(1,501)			100.2%	
	Expenditure	20,869	43,179	169,731	126,552	0	126,552	25.4%	
	Net Income over Expenditure	(20,869)	624,561	496,508	(128,053)				
	plus Transfer from EMR	6,263	6,263						
	Movement to/(from) Gen Reserve	(14,606)	630,825						
	Grand Totals:- Income	0	667,740	666,239	(1,501)			100.2%	
	Expenditure	20,869	43,179	169,731	126,552	0	126,552	25.4%	
	Net Income over Expenditure	(20,869)	624,561	496,508	(128,053)				
	plus Transfer from EMR	6,263	6,263						
	Movement to/(from) Gen Reserve	(14,606)	630,825						

Summary Income & Expenditure by Budget Heading as at 30/6/2020

Month No: 3

Committee Report FINAL SUMMARY

Finance & Policy

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
Income	0	667,740	666,239	(1,501)			100.2%
Expenditure	20,869	43,179	169,731	126,552	0	126,552	25.4%
Net Income over Expenditure	(20,869)	624,561					
plus Transfer from EMR	6,263	6,263					
Movement to/(from) Gen Reserve	(14,606)	630,825					

Community Services

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
Income	0	0	71,650	71,650			0.0%
Expenditure	2,673	21,766	205,538	183,772	0	183,772	10.6%
Net Income over Expenditure	(2,673)	(21,766)					
plus Transfer from EMR	4,050	4,050					
Movement to/(from) Gen Reserve	1,377	(17,716)					

Leisure Services

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
Income	343	1,828	34,900	33,072			5.2%
Expenditure	52,270	56,938	210,520	153,582	0	153,582	27.0%
Net Income over Expenditure	(51,926)	(55,109)					
plus Transfer from EMR	4,410	4,410					
Movement to/(from) Gen Reserve	(47,517)	(50,700)					

Human Resources

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
Income	0	0	0	0			0.0%
Expenditure	10,913	37,594	184,000	146,406	0	146,406	20.4%
Movement to/(from) Gen Reserve	(10,913)	(37,594)					

Development & Planning

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
Income	0	0	0	0			0.0%
Expenditure	0	0	3,000	3,000	0	3,000	0.0%
Movement to/(from) Gen Reserve	0	0					

Continued over page

Summary Income & Expenditure by Budget Heading as at 30/6/2020

Committee Report FINAL SUMMARY

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
Grand Totals:- Income	343	669,568	772,789	103,221			86.6%
Expenditure	86,724	159,477	772,789	613,312	0	613,312	20.6%
Net Income over Expenditure	(86,380)	510,092	0	(510,091)			
plus Transfer from EMR	14,723	14,723					
Movement to/(from) Gen Reserve	(71,658)	524,814					

Newmarket Town Council

Detailed Balance Sheet - Excluding Stock Movement

Month 3 Date as at 30/6/2020

A/c	Description	Actual		
	Current Assets			
101	Debtors	482		
105	Vat Due	9,403		
201	Current Account	787,253		
204	Staff Salary Bank Account	30,870		
208	Barclaycard Account	(397)		
210	Petty Cash	150		
	Total Current Assets		827,761	
	Current Liabilities			
501	Creditors	(160)		
565	Bookings Deposit	941		
	Total Current Liabilities		781	
	Net Current Assets			826,980
	Total Assets less Current Liabilities			826,980
	Represented by :-			
301	Current Year Fund	510,092		
310	General Fund	119,569		
312	EMR Street Light Maintenance	1,500		
313	EMR Town Regeneration	43,557		
316	EMR Clocks/Memorials	7,205		
317	EMR Buildings-M Hall Fund	19,632		
318	EMR Buildings - Pavilion Fund	25,000		
319	EMR Disused Churchyard	2,836		
320	EMR Cooper Memorial	2,008		
322	EMR Studland Park Timers	3,500		
323	EMR Allotments	4,839		
327	EMR Legends of the Turf	2,844		
330	EMR Cemetery	31,296		
332	EMR Human Resources	13,646		
333	EMR Carnival	5,267		
334	EMR Christmas Lights	2,275		
342	EMRMemorial Gardens Masterplan	8,857		
343	EMR Workwear	818		
344	EMR Asset Sales	8,950		
345	EMR - MGdn Canopy	13,290		
	Total Equity			826,980

AUDITING SOLUTIONS LTD

Newmarket Town Council

Internal Audit Report 2019-20 (Final Update)

Background and Scope

All town and parish councils are required by statute to make arrangements for an independent internal audit examination of their accounting records and system of internal control, and for the conclusions to be reported each year in the Annual Governance and Accountability Return (AGAR). Auditing Solutions Ltd has been appointed to undertake this function on behalf of Newmarket Town Council for the 2019-20 financial year.

This report sets out the results of our final audit work in relation to 2019-20, which was carried out in June 2020. It updates the report we issued following our interim audit visit in December 2019.

Internal Audit Approach

In undertaking our audit work, we have had regard to the materiality of transactions and their susceptibility to potential mis-recording or mis-representation in the year-end Statement of Accounts, operating a mix of 100% substantive or selected sampling techniques where considered applicable.

Due to the impact of the Covid-19 pandemic, our final audit review for the year was undertaken remotely. We wish to thank the Finance Manager for providing the additional documentation required, in electronic format. This has enabled us to complete our audit work for the year and sign off of the Annual Internal Audit Report in the year's AGAR.

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Overall Conclusion

On the basis of the programme of work we have undertaken for the year, we have concluded that the Council continues to maintain an adequate and effective system of internal control. The records held in support of the accounting transactions continue to be of a high standard and provide an effective audit trail, with clear cross-referencing of all relevant documentation. We have completed and signed the 'Annual Internal Audit Report' in the 2019-20 AGAR, having concluded that the internal control objectives as set out in that report were being achieved throughout the financial year to a standard adequate to meet the needs of the Council.

In the sections below, we have explained the objectives of each area of our audit, summarising the work undertaken and our findings. We are pleased to report that there are no matters arising that require a recommendation for further action. We ask that Members consider the content of this report.

Detailed Report

Accounting and banking arrangements

Our objective is to confirm that the accounting records are being maintained accurately and kept up to date, that no anomalous entries appear in cashbooks or financial ledgers and that appropriate banking arrangements are in place.

The accounting records are maintained using the RBS Rialtas 'Omega' software. The Finance Manager, in her capacity as the Council's Responsible Financial Officer (RFO), is responsible for the accounts. As in previous years, support with the completion of the year-end closedown was provided by the software suppliers, RBS Software Solutions.

During 2019-20, the Council used a Unity Trust Bank current account for its "day to day" banking activities. A Barclays Salaries Account is still being used for the payment of staff and relevant agencies, although these activities are being transferred to a similar Unity Trust account in the new financial year. The Council also continues to operate a corporate Barclaycard, which is under the control of the RFO.

During the course of our audit work, we have:

- Checked and agreed the opening balances recorded on the Omega system for 2019-20 reflect those in the certified 2018-19 Accounts and Annual Return;
- Confirmed that an appropriate cost and nominal ledger coding structure remains in place;
- Confirmed that the ledger remained "in balance" as at 31st March 2020;
- Checked and agreed the detail of the accounting entries in the Omega cash books for three sample months (May 2019, October 2019 and March 2020) to the supporting bank statements;
- Checked the detail of the bank reconciliations as at 31st May 2019, 31st October 2019 and 31st March 2020, to confirm that there were no long-standing un-cleared cheques or other anomalous entries;
- Confirmed that appropriate arrangements are in place for raising, processing and reviewing journal entries made in the Omega accounts;
- Noted that, in accordance with our recommendation from last year, the use of BACS payments has now been introduced (with effect from March 2020);
- Confirmed that the overall cash balance has been reported correctly in the draft AGAR (Section 2, Box 8), and
- Confirmed that the accounting records are backed-up regularly by the IT support providers (N-CIS) along with the Council's other IT systems.

Conclusion

There are no matters arising that require a formal comment or recommendation.

Corporate Governance

Our objective is to confirm that robust corporate governance arrangements are in place and that, as far as we may reasonably be expected to ascertain (as we do not attend Council or Committee meetings), all meetings are conducted in accordance with the adopted Standing Orders and Financial Regulations and that no actions of a potentially unlawful nature have been or are being considered for implementation.

During the course of our audit work, we have:

- Completed our review of the minutes for 2019-20, examining those for the meetings of the Full Council and its standing committees. We are pleased to record that we have not identified any issues that we consider may have an adverse effect, through litigation or other causes, on the Council's future financial stability;
- Confirmed that the Financial Regulations and Standing Orders continue to be kept under regular review. Following consideration by the Finance & Policy (F&P) Committee, updated Financial Regulations, together with the Standing Orders for Contracts were adopted at the Council meeting on 28th May 2019 with the Standing Orders re-adopted at the Council meeting on 24th June 2019. We also note that the acting Town Council Manager (TCM) provided a 'Standing Orders Workshop' for Members in February 2020, as a result of which several further changes are being considered.
- Confirmed that the Council continues to ensure that its strategic aims and objectives are clearly documented, with an overarching Corporate Strategy and a Medium-Term Financial Plan supported by a wide range of policies and procedures, all of which are subject to regular review;
- Noted that detailed financial procedures remain in place, which underpin the Financial Regulations, and
- Noted that, following the local council elections in May 2019, the Council was no longer eligible to exercise the 'General Power of Competence' (GPoC), as the (then incumbent) TCM did not hold the required qualification. However, we note that the Council was able to adopt the GPoC again in April 2020, as the newly appointed Town Clerk is appropriately qualified.

Conclusion

There are no matters arising that require a formal comment or recommendation.

Expenditure

Our objective is to confirm that:

- Council resources are released in accordance with approved procedures and budgets;
- Payments are supported by appropriate documentation, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available;

- Any discounts due on goods and services supplied are identified and appropriate action taken to secure the discount;
- The correct nominal codes have been applied when entering details in the cashbooks; and
- VAT has been appropriately identified and been the subject of periodic recovery.

We selected a sample of 63 non-pay related payments made during 2019-20, to test compliance with the above criteria. Our sample included all payments in excess of £1,750, together with a more random selection of every 30th payment as recorded in the accounts. The total value of the sample tested was approximately £438,000, including VAT, which equates to approximately 75% of non-pay expenditure in the financial year.

The Council makes use of a corporate Barclaycard, which is controlled by the RFO. It is used mainly for purchasing items on the internet, or that are required at short notice. The monthly statements are reconciled by the RFO and reviewed by the Chair of the F&P Committee along with the bank accounts, with details presented to the F&P committee each month. We checked the Barclaycard payments recorded on Omega for October 2019 to the Barclaycard statement and confirmed that these were in order and that there was appropriate supporting documentation. We also confirmed that the Barclaycard invoice for payments made in March 2020 agreed to Omega and is correctly recorded as a year-end creditor in the annual accounts.

We confirmed that VAT reclaims have continued to be submitted on a regular quarterly basis and reconcile to the Omega VAT control account. We also confirmed that the balance due for Quarter 4 has been disclosed as a year-end debtor in the Statement of Accounts.

Conclusion

There are no matters arising that require a formal comment or recommendation.

Assessment and management of Risk

Our objective is to confirm that the Council has put in place appropriate arrangements to identify potential areas of risk of both a financial and operational/health & safety nature, whilst also ensuring that appropriate arrangements exist to monitor and manage those risks in order to minimise the opportunity of them coming to fruition.

From our review, we noted that.

- The overall Risk Management Scheme, together with the detailed risk register - the ‘Risk Assessment and Management (Financial & Business)’ document – were revisited by the F&P Committee in September 2019 and subsequently adopted by the Council;
- Insurance cover continues to be provided by Zurich, under a five-year agreement to January 2024. During 2019-20, the insurance cover included Public Liability of £15 million, Employer’s Liability of £10 million and Fidelity Guarantee of £500,000. This is in line with councils of a similar size and does not appear unreasonable;

- The Council continues to employ Ellis Whittam to undertake a comprehensive health & safety risk assessment each year and to provide ongoing support on health & safety matters – with the F&P Committee receiving regular updates on health & safety issues, and
- Daily 'light touch' checks of play equipment continue to be carried out by Town Council staff, with monthly operational inspections and an annual inspection undertaken by West Suffolk Council as part of the current service level agreement, using the Play Inspection Company. Any actions required as a result of these inspections are reported to the Leisure Services Committee.

Conclusion

There are no matters arising that require a formal comment or recommendation.

Budget setting, budgetary control and reserves

Our objective here is to confirm that the Council has a robust process in place for identifying and approving its future budgetary requirements and the level of Precept to be drawn down from the District Council, and also that there are effective budget monitoring arrangements. We also aim to ensure that the Council retains appropriate funds in general and earmarked reserves to finance its ongoing spending plans, whilst retaining appropriate sums to cover any unplanned expenditure that might arise.

We have confirmed that, during the year, Members received regular reports, either to the F&P or full Council, outlining performance against the 2019-20 budget, with individual committees receiving information on their own areas of responsibility.

We have reviewed the approach taken by the Council to setting its budget and the Precept for 2020-21. The overall budgetary process continues to be underpinned by the Medium-Term Financial Plan (MTFP). From our minutes review, we confirmed that, for 2020-21, each committee gave detailed consideration to its area of budgetary responsibility, prior to the overall budget and Precept requirement being formally approved by the full Council at its meeting on 16th December 2019. We also noted that, as part of the budgetary process, the Council considered its reserve requirements and the level of fees and charges.

The Precept for 2020-21 has been set at £665,114 (£565,779 for 2019-20), an overall increase of just over 18% for a Band D property. In our opinion, Members were provided with an appropriate level of information on which to base the budget decision, with the RFO attending relevant committee meetings and the Council meeting to respond to any questions raised.

As at 31st March 2020, the Council's overall reserves stood at £316,888, compared with £273,886 at the previous year-end. Of these reserves, £182,696 (£175,423), has been earmarked for specific purposes. The only changes from the prior year have been the introduction of a Coronavirus Support Fund of £6,263 and an increase in the Memorial Gardens Masterplan Reserve of just over £1,000.

The remaining balance of £134,192 is held in the General Fund, which is the Council's contingency reserve; this has increased from £98,463 at the previous year end. In last year's final audit report, we stressed the need for Members to keep the level of the General Fund under review as, at that time, it equated to approximately two months of the Precept, compared to a commonly used 'yardstick' of between three and six months. As at 31st March 2020, the General Fund was still slightly less than three months of the 2020-21 Precept, but we note that the Council has budgeted to increase it by a further £20,000. From our discussions with the Finance Manager, we understand that she will be reporting to Members on General Fund requirements in the near future.

Conclusion

There are no matters arising that require a formal comment or recommendation.

Review of Income

In considering the Council's income streams, our objective is to confirm that robust systems are in place to identify all income due, that invoices are raised in a timely manner and that effective procedures are in place to pursue recovery of any outstanding monies due to the Council.

In this area of our audit work, our objective is to confirm that all income due to the Council is identified, invoiced (where applicable) and recovered at the appropriate rate and within a reasonable time scale, and that it is banked promptly. Other than the Precept, the most significant source of income is the hire of the venues (the Memorial Hall and Severals Pavilion) and cemetery related fees and charges.

During the course of our audit we have undertaken the following work:

- As noted earlier, we have checked and agreed three sample months' receipts recorded in the Current account cashbook to the bank statements;
- We have confirmed that, in accordance with the Financial Regulations, the scales of fees and charges applicable to all Council activities in 2019-20 were formally approved by the Council in the previous financial year. In November 2019, the Leisure Services committee recommended no increase in hiring fees for venues in 2020-21 and in March 2020, the Community Services Committee recommended increases to cemetery-related fees and charges. In both cases, these were subsequently approved by the Full Council;
- We tested income from venues' lettings by reference to the Sales Ledger invoicing day books for October 2019, confirming that fees charged for each letting were in accordance with the published scales (depending on location/times of the day) and that monies due had been invoiced and received in a timely manner, with the Omega ledgers were updated accordingly.
- Management responsibility for Newmarket cemetery, including the billing of all cemetery related fees and charges to funeral directors and other parties, is undertaken by West Suffolk Council, under a Service Level Agreement, with the Town Council responsible for meeting the net operating costs of the cemetery. In line with our recommendation from last year, the Town Council is now provided with details of the income received by West Suffolk Council, so that the completeness and accuracy of the income received from fees and charges can be checked. Whilst we have confirmed with the Finance Manager that this is being received, we have not undertaken any internal audit work in this area, and

- We examined the Sales Ledger "Aged Debtors Report" as at 31st March 2020 and confirmed that the amount of outstanding debt has remained very low, with no debts outstanding for more than two months and appropriate follow-up of late payments.

Conclusion

There are no matters arising that require a formal comment or recommendation.

Petty Cash

We are required, in completing the Annual Internal Audit Certificate in the AGAR, to assess the effectiveness of controls over any petty cash accounts.

The Council operates a very limited petty cash account with a maximum holding of £150, topped back up on a monthly basis. We checked and agreed a sample month's transactions (October 2019) from the spreadsheet which "doubles up" as the approval document for cheque re-imbursement and cash-in-tin reconciliation to supporting supplier invoices/till receipts and found everything to be in order.

At our final audit, we confirmed the year-end balance of the petty cash float was £150 and that this had been included correctly in the 'total value of cash and short-term investments' reported in Section 2, Box 8 of the 2019-20 AGAR.

Conclusion

There are no matters arising that require a formal comment or recommendation.

Salaries and Wages

In examining the Council's payroll function, our objective is to confirm that extant employment legislation is being appropriately observed and that the requirements of HM Revenue and Customs (HMRC) as regards the deduction and payment over of income tax and NI contributions are complied with, and that the requirements of pension scheme administrators are being adhered to (where appropriate)..

The Finance Manager continues to operate a formal PAYE scheme "in house" utilising bespoke "Moneysoft" software for this purpose.

To check compliance with the above criteria, we have confirmed the following:

- The Council has approved employee pay rates for the financial year and that these have been duly and accurately applied;
- Variable hours and expenses have been applied in accord with approved timesheets and claim forms (where applicable);
- Appropriate tax codes and national insurance table rates have been applied and deductions computed accurately;
- The Council does not operate the Local Government Pension Scheme, having auto-enrolled employees into the Peoples Pension in a prior year;

- The net pay shown in the payslips agrees to the electronic payments identified in both the cashbook and relevant bank statement; and
- The monthly settlements of liabilities for PAYE and the Peoples Pension are accurate and have been paid over in a timely manner.

Conclusion

There are no matters arising that require a formal comment or recommendation.

Asset Register

The reporting arrangements for assets in the AGAR require councils to report the value of each asset at purchase cost or at a suitable proxy where that value is not known, and for community assets to be valued at a nominal £1. The value of individual assets should not change from one year to another, with the only changes being the inclusion of new assets purchased or removal of assets disposed of.

The Council maintains an asset register, with asset values recorded in accordance with the above requirements. During our final audit work, we reviewed the asset register as at 31st March 2020 and agreed the total asset value of £4,481,701, reconciling the movements from the previous year end. We also confirmed that the correct value has been included in Section 2, Box 9 of the 2019-20 AGAR.

Conclusion

There are no matters arising that require a formal comment or recommendation.

Investments and Loans

Our objectives are to confirm that the Council is "investing" surplus funds, be they held temporarily or on a longer term basis in appropriate banking and investment institutions, that an appropriate investment policy is in place, that the Council is obtaining the best rate of return on any such investments made, and that interest earned is brought to account correctly and appropriately in the accounting records.

At present, all of the Council's funds are held in the Unity Trust Current and Deposit accounts and the Barclays Salaries Account. Last year we were informed that consideration was to be given to moving some of the Council's funds to interest bearing accounts. However, this had still not happened as at 31st March 2020.

In accordance with the Statutory Guidance on Local Government Investments, an investment policy (Treasury Management Policy) is in place and this was re-approved by the Council in July 2019.

The Council has four outstanding loans with the Public Works Loans Board (PWLB). We checked and agreed the detail of the instalment repayments (capital and interest) made in June and December 2019 to third-party confirmation letters received from the PWLB. At our final audit visit we confirmed that total repayments made to the PWLB in the year (£89.878) and the balances outstanding at the year-end (£889,349) have been reported correctly in the 2019-20 AGAR (Section 2, Boxes 4 and 10).

Conclusion

No significant issues arise in this area to warrant formal recommendation currently.

Statement of Accounts and AGAR

We have examined the detailed accounting statements prepared by the RFO using the Omega software and also the draft of the statutory "Accounting Statements 2019-20" that the Council is required to complete and approve (Section 2 of the AGAR). We have agreed the detail to the supporting accounting records and other related documentation.

Conclusions

There are no matters arising from this area of our review that require any formal comment or recommendation. We look forward to receiving a copy of the finalised AGAR (Sections 1 and 2), once the document has been approved by the Council.

On the basis of the work undertaken during the course of our review for the year, we have completed and signed the Annual Internal Audit Report in the AGAR, assigning positive assurances in all areas of internal control.

Newmarket TOWN COUNCIL

Social Media Guide for Councillors

Adopted by Council on 28th May 2019.

1. Introduction

1.1 Social media is the term for online tools, websites and interactive media that enable users to interact with each other by sharing information, opinions, knowledge and interests.

1.2 For the purposes of this guide, the term "social media" covers sites and applications including but not restricted to Facebook, Twitter, Flickr, LinkedIn, blogs, and any similar sites which develop after the creation of this guide. It also includes comments on online newspaper articles.

1.3 An overview of the main types of social media can be found at the end of this guide.

2. Benefits and Risks

2.1 The following potential benefits have been identified with the use of social media:

- Ability to connect with harder-to-reach groups;
- Real-time updates on emerging situations (i.e. as they happen);
- Heightened level of interactivity;
- Low cost in comparison with traditional forms of media;
- Enhanced transparency;
- Building a sense of belonging in a neighbourhood;
- Increased resident satisfaction levels;
- Help to reduce social problems like vandalism or racism.

2.1 The following risks have been identified with the use of social media:

- Virus or other malware (malicious software) infection from infected sites;
- Disclosure of confidential information;
- Damage to the reputation of the Council;
- Social engineering attacks or "phishing". This is the act of manipulating people into disclosing confidential material or carrying out certain actions. Social engineering is often conducted by individuals fraudulently claiming to be a business or client;
- Bullying or witch-hunting;
- Civil or criminal action relating to breaches of legislation;
- Breach of safeguarding through the use of images or personal details leading to the exploitation of vulnerable individuals.
- Instant reaction without the usual thought.

3 Who this Guide covers

3.1 This guide covers all Councillors. It should be considered in conjunction with the Council's Code of Conduct for Councillors.

3.2 It relates to all use of social media, whether inside or outside of official capacities.

4 Who can use Social Media

4.1 The Town Council Manager will have control of any social media sites set up for the Council as a corporate body. It is recommended that in the case of Facebook and similar sites, Councillors wishing to keep their personal life and official capacities separate should create separate accounts.

5 Users Responsibilities

5.1 Councillors using social media should make use of stringent privacy settings if they do not wish them to be accessed by the press and public.

5.2 In any biography where the Councillor is identified as a Councillor, the account should state that the views are those of the Councillor in question and may not represent the views of the Council. Use of the Council's logo on a personal account or website should only occur with the written permission of the Town Council Manager.

5.3 The logo should not be used on sites or applications which are unrelated to or not representative of the Council's official position. If in doubt, contact the Town Council Manager.

5.4 Where possible, a Councillor should make clear who they are in the profile of any account and whether they are an authorised representative of the Council, unless there are exceptional circumstances, such as a potential threat to personal security. In such instances, the Council's Town Council Manager must be consulted.

5.5 Councillors are personally responsible for the content which they publish on any form of social media. Publishing – or allowing to be published (in the form of a comment) – an untrue statement about a person which is damaging to their reputation may amount to libel.

5.6 Councillors must treat others with respect, avoid personal attacks and not make disrespectful, rude or offensive comments.

5.7 Councillors must comply with equality laws contained within the Equality Act 2010, associated legislation and the Council's Equality Policy. They must not publish anything that might be considered sexist, racist, ageist, homophobic or anti-faith.

6 Anonymous Postings

6.1 When commenting online on any matter relating to the Council, Councillors should identify themselves as a Councillor (for instance in their profile) and make it clear whether or not they are representing the views of the Council. They must not make anonymous posts nor use a pseudonym when making such comments so as to hide their identity.

6.2 Councillors who fail to identify themselves as a Councillor in breach of this obligation will be deemed to be acting in their official capacity for the purposes of the Code of Conduct and such failure may lead to a breach of the Code of Conduct for Councillors.

7 Safety

7.1 Councillors must be aware of their own safety when placing information on the Internet and should not publish information which could give details which could leave them vulnerable.

7.2 Any Councillor receiving threats, abuse or harassment via their use of social media should report it to their political group leader, Town Council Manager and/or the police.

7.3 They should use a secure password (generally more than eight characters long and using a mixture of letters and numbers) and never share their password with anyone.

8 Information and Protection

8.1 Councillors must not disclose information, make commitments or engage in activity on behalf of the Council unless they are authorised to do so.

8.2 They should not cite or reference customers, partners or suppliers without their prior written consent.

8.3 They must handle any personal or sensitive information in line with the Council's data protection policies.

8.4 Social media sites are in the public domain and it is important that Councillors ensure that they are confident of the nature of the information they publish. Comments posted online are permanently available and can be used by media such as newspapers.

8.5 Councillors must not publish or report on meetings which are private or internal or publish exempt committee reports or private papers.

8.6 Copyright laws still apply online. Councillors must not use images to which they do not hold the copyright. Information shared should be attributed to the source (i.e. via web link). Councillors must respect fair-use and financial disclosure laws.

9 Elections

9.1 The Electoral Commission requires that candidates provide a return of expenditure on any form of advertising or campaign literature – and this includes web advertising. There are additional requirements, such as imprint standards, for materials which can be downloaded from a website. Full guidance for candidates can be found at www.electoralcommission.org.uk. Accounts may need to be closed for a defined period before local and national elections in order to comply with legislation which affects local authorities.

9.2 Political blogs cannot be linked from the Council's website and the Council will not promote Councillors' Twitter accounts during the election purdah period.

10 Best Practice

10.1Councillors must not use insulting or offensive language or engage in any conduct that would not be acceptable in a workplace. They must show consideration for others' privacy and for topics that may be considered controversial, such as politics or religion.

10.2 Social media must not be used to publish content which may result in action for defamation, discrimination, breaches of copyright, data protection or other claims for damages. This includes but is not limited to, material of an illegal, sexual or offensive nature that may bring the Council into disrepute.

10.3 Corporate social media must not be used for party political purposes nor specific campaigning purposes as the Council is not permitted to publish material which "in whole or part appears to affect public support for a political party" (Local Government Act 1986). The Council's corporate social media accounts must not be used for such purposes by a Councillor.

10.4 Councillors must not use the Council's social media accounts to promote personal financial interests, commercial ventures or personal campaigns, whether or not related to the function of the Council.

10.5 Social media must not be used in an abusive or hateful manner.

10.6 Social media must not be used for actions that would put Councillors in breach of the Code of Conduct for Councillors.

10.7 Use of social media must not breach the Council's misconduct, equal opportunities or bullying and harassment policies.

11 Breaches of this Guide

11.1 Failure to comply with this guide may result in a formal complaint being made to the Monitoring Officer to be dealt with under the Council's Standards Procedures.

11.2 Other violations of this guide, such as breaching the Data Protection Act 1988, could lead to criminal or civil action being taken against the individual(s) involved.

11.3 The Council reserves the right to request the closure of any applications or removal of any content published by Councillors deemed inappropriate or which may adversely affect the reputation of the Council, or put it at risk of legal action.

Appendix 1

Examples of Social Media

The types and numbers of social media tools are constantly growing and this guide is intended to cover all emerging brands of social media account as well as those listed below.

Facebook: A website and accompanying mobile application on which users create a profile or timeline for themselves where they send and receive requests from “friends” which link their accounts, enabling them to share photos, information and common interests. Accounts can be set to “private” which prevents anyone but a user’s approved friends seeing the content.

Blogs: Short for “weblog”, this is an online diary and can take the form of a personal website created from scratch and designed by the user, or a template hosted on a site such as Blogger, Wordpress or BlogsToday. It is effectively an online diary which can be themed or personal, surrounding an individual’s interests or opinions.

Twitter: A microblogging site where users communicate in 140-character statements, including images and links to websites if required. Unlike Facebook (which is essentially private unless you grant access to a ‘friend’), Twitter accounts are generally public unless restrictions are placed by the user to make them private. Users attract followers, who do not require permission to read a user’s ‘tweets’ (the name of the messages) unless they are blocked. It can be compared with sending a text message to a virtual message board.

Messages can be further shared by ‘re-tweeting’ and public messages exchanged using the “@” symbol and a user’s Twitter name or ‘handle’.

YouTube: A video-sharing website, where users can view and upload their own videos.

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