ADDENDUM 1

BUCKLEY TOWN COUNCIL

INTERNAL FINANCIAL CONTROLS

The Council's Internal Financial Controls consist of the following:

1. Obtaining Best Value for money in all purchases. This includes the purchase of all stationery and office supplies through the Wirral and North Wales Purchasing Organisation, which provides discounted prices on items purchased. Where goods and/or services are required, the annual value of which will exceed the limit specified in the Council's Standing Orders; contracts shall be let in accordance with the requirements of Standing Order 30(a).

2. The checking of all invoices for accuracy and validity. The check shall be carried out by an Office Administrator and/or the Town Clerk and Financial Officer prior to signing the cheques or the authorising of Direct Debits and/or Bank Transfers.

3. The entering of all receipts and payments in the appropriate financial Cash Book on a monthly basis and the balancing of the Cash Book both arithmetically and to the summarised Statement of Income and Expenditure, again on a monthly basis (see Note 5 below).

4. The sequencing, on a monthly basis, of all invoices and supporting papers for keeping as accounts records. VAT is separately identified in the Cash Book for reclaiming.

5. The maintenance and monthly reconciliation of an imprest Petty Cash Account and the monthly analysis of Petty Cash payments, identifying and extracting VAT figures. The work to be undertaken by an employee who is not an official signatory for Council cheques, one or more of which will be used each month to reimburse the Petty Cash system. The Petty Cash Account to be reported to the Finance and Economic Development Committee, for approval, on a quarterly basis.

6. The preparation of cheques for signature by the Council's authorised signatories by an employee who is not one of the Council's authorised signatories.

7. The signing of all cheques and the initialling of cheque counterfoils, for goods and services, by at least three of the Council's authorised signatories, one of which must be the Town Clerk and Financial Officer unless otherwise resolved by the Council. Those signatories are responsible for checking the accuracy and validity of the cheque against the invoice/vouchers tendered, when signing the cheques.

8. Under no circumstances shall cheques be signed by authorised signatories without the cheque being fully completed, including the payee details.

9. For those payments made by other than cheques (eg direct debits, standing orders and/or bank transfers) the signing of the schedule as indicated in Internal Financial Control 10 below, requires that the three official signatories have verified the none cheque payments against the supporting invoices/vouchers and satisfied themselves as to the accuracy and validity of those supporting invoices/vouchers. To ensure that this is properly undertaken, each signatory must initial the invoice and entry on the schedule for the none cheque payments. The initialling of the invoice and the schedule also to indicate that the Bank Account details of the supplier have been checked and alterations in Bank Account details have been checked, verified and noted.

10. The presentation to the Finance and Economic Development Committee, for approval on a monthly basis, of a detailed schedule of accounts to be paid and a summarised Statement of Income and Expenditure to date. The schedule to be signed as a correct record of the required payments and summarised statement of income and expenditure to-date by three official signatories, one of whom must be the Clerk and Financial Officer.

11. The maintenance of the on-line banking facility, for the Current and Business Call Accounts of the Council, by the use of confidential passwords and sign-ins. Access to the on-line Banking facility be restricted to the Clerk and Financial Officer and one Office Administrator. No other member of staff or Councillor to have access to the on-line Banking facility without the express resolution of the Council.

12. The reconciling of all bank statements on a monthly basis. The completed Bank Reconciliation to be reported to the Finance and Economic Development Committee, for approval, on a monthly basis.

13. The arrangement of and compliance with, the requirement for two Internal Audits in each Financial Year. The first, the Interim Audit to be conducted in November or December each year with the results of the Audit being reported to the Finance and Economic Development Committee. The second, the Final Accounts Audit to be conducted and the report received by the Council in time for the findings of the Audit to be incorporated in the Final Accounts of the Council submitted for External Audit each year.

14. The preparation of a first draft budget each year for presentation to the various political groups within the Council, prior to the draft budget (amended where required) being presented to the Council for approval.

15. The presentation of a draft budget each year to Council for approval.

16. The presentation to the Finance and Economic Development Committee for approval on a regular basis (at least quarterly), of an itemised Statement of Income and Expenditure showing, Income and Expenditure as against the Budget and a projection of the likely Income and Expenditure for the financial year in question. The detailed Statement to also include a note of the statutory powers invoked for spends and a variance analysis of the projected Income and Expenditure against the Budgeted Income and Expenditure.

17. The preparation of year end accounts for submission to Council for approval and subsequently for audit purposes.

18. The carrying out and presentation of, an annual Risk Assessment to Council for approval and the adherence to that Risk Assessment in relation to all financial and other relevant matters of the Council.

19. The carrying out and presentation of, an annual review of the Council's Treasury Management and Investment Strategy.

20. The annual level of salary grades and gross salaries payable to be approved, in advance of the Financial Year to which they apply, by the Establishment Sub-Committee which has delegated powers to act. Where changes to gross salaries are recommended, the calculations should be presented to the Establishment Sub-Committee for its consideration and approval of those changes. The decision of the Establishment Sub-Committee to be reported for noting to the next meeting of the Council. The Establishment Sub-Committee is not required to approve the annual level of salary grades and gross salaries if the Budget, approved by the Council, for the forthcoming year contains no increase in salary grades or gross salaries save for incremental increases within salary grades. The notes to the approved Budget to clearly specify this fact.

21. A complete, up-to-date and accurate Asset Register, including asset valuations will be maintained and presented to Council at least annually. The updated Asset Register to be provided to the Council's Insurance Company when any amendments are made.

Last updated January 2015
Reviewed January 2016
Reviewed February 2017
Revised January 2018

MBW/LG

ADDENDUM 2

BUCKLEY TOWN COUNCIL

ANNUAL TREASURY MANAGEMENT AND INVESTMENT STRATEGY

2018/19 - 2019/20

PREAMBLE:

This Annual Treasury Management and Investment Strategy is prepared in accordance with the statutory guidance on Local Government Investments issued by the Welsh Assembly Government.

All cash, bank balances, financial assets, borrowing and credit arrangements are defined as a part of the Council's treasury management activities. This Annual Strategy will concentrate not only on the Council's treasury management activities but also upon the Council's temporary surplus resources (or other financial assets it holds) and the investments it undertakes of these resources.

The Council undertakes to ensure that for all its treasury management and investments, priority will be given to security and liquidity rather than to yield. In drafting this Annual Strategy the Council has made appropriate arrangements for:

1. Identification, management and control of risks in the investments/treasury management activities it undertakes.
2. Budgeting, accounting and audit arrangements.
3. Its cash and cash flow management requirements.
4. Segregation of responsibilities, organisational arrangements, adequate documentation and the identification of a responsible officer for investment/treasury management activities.
5. Corporate governance.
6. Procedures to ensure it is alert to the possibility it may become subject to an attempt to involve it in a transaction involving the laundering of money.

All treasury management activities and investments undertaken by this Council will be made and repaid in Sterling.

TREASURY MANAGEMENT ARRANGEMENTS:

For the day to day financial management of the Council two bank accounts are operated:
a. Current Account
b. Business Call Account
Both the accounts are held at Lloyds Bank and the interest rate received on the Business Call Account is currently (correct as at November 2017) as follows:

Below £5,000	0.05%
£50,000+	0.05%
£100,000+	0.05%
£250,000+	0.05%
£1,000,000+	0.05%

Interest is credited on a monthly basis. There are monthly bank charges levied for the transactions on the Current Account and the Business Call Account, no interest is received on the Current Account. Authorised overdrafts are charged at 0.88% (correct at January 2018) per month on the Business Call Account and Current Account.

The Current Account is used only for making the monthly payments as agreed by reference to the schedule presented each month to the Finance and Economic Development Committee. In order to achieve a balance sufficient to pay the monthly outgoings, sums of money are transferred from the Business Call Account, which is the account where all income owed to and received by the Council is deposited.

The accrued balances, with the exception of the Current Account shall be reviewed on an ongoing basis to ensure that specific and general reserves are maintained at a level to meet expected demands. Should the balances in those reserves reach a level beyond that which is reasonably required, potential transfers to High Interest earning accounts should be considered.

All sums of money owed by the Council will be discharged by either Bank Direct Debit, Standing Order, Bank Transfer or authorised Council cheque payment. The only exception is for small, non credit, transactions for which an imprest petty cash float of £300 will be maintained together with a petty cash book and petty cash account.

LISTINGS OF INVESTMENTS UNDERTAKEN:

The Council will undertake the following categories of investment for the financial years 2018/19 and 2019/20:

1. As from 30th November 2011, the balance of the Lloyds Premier Account was transferred to a Lloyds Bank High Interest Deposit for a 12 month term with an interest rate of 1.55% (minute 14062 of the Finance and Economic Development Committee held on 22nd November 2011 refers). As from 30th November 2017, the Lloyds Bank High Interest Deposit matured sum, plus interest received, was renewed for a further 12

month term, with an interest rate of 0.90%. The interest rate is a special rate for a High Interest Deposit Account which matures on 30th November 2018.

2. As from 27th June 2018, £100,650.00 was invested in a Lloyds Bank High Interest Deposit Account for a 12 month period. This followed the maturing of the previous year's High Interest Deposit Account on 27th June 2018. The interest rate on the new High Interest Deposit Account is 1%. The new High Interest Deposit Account matures on 27th June 2019.

3. If during the financial years 2018/19 and 2019/20 the Council disposes of any fixed assets, the net proceeds of any such disposal shall be placed in the Lloyds Business Call Account as soon as they are received. If the net proceeds of the sale of any individual asset exceed £20,000.00, the monies shall be placed in a Lloyds High Interest Deposit Account as soon as is practicable.

NEW TREASURY MANAGEMENT AND/OR INVESTMENTS – REPORTING REQUIREMENTS:

If any Treasury Management or Investment Instruments (other than those approved in the lists above) are proposed during the financial year 2018/19 or 2019/20, before such proposals are undertaken notification shall be made to the Mayor and Chairs Briefing meeting, which is held one week before each Council and Committees meeting and be reported to a subsequent Finance and Economic Development Committee meeting for its ratification.

REVIEW OF ARRANGEMENTS:

A review of banking arrangements was conducted in 2007/08, comparing the costs and benefits of the four High Street Banks in Buckley, Lloyds, HSBC, Barclays and Nat West. The result was the retention of Lloyds TSB for banking services for the Town Council. As Lloyds TSB is now the only Bank Branch left in Buckley (as at January 2018) Lloyds TSB has been retained as the Council's Bank.

Document last updated September 2018
MBW/LG

BUCKLEY TOWN COUNCIL

ADDENDUM 3

RISK ASSESSMENT 2018/19 and 2019/20 (To be reviewed on an ongoing basis)

The Risk Assessment document is broken down into "Risk Elements", these are as follows:-

1 Financial Risks
2 Employment Risks
3 Administration Risks
4 Asset Management Risks

Each "Risk Element" has areas of Risk analysed within it. Where there are overlaps, the Risk is included in the "Risk Element" that the majority of the Risks fall in.

	Key to Columns	I = High II = Medium III = Low	A = Frequent B = Likely C = Occasional D = Unlikely E = Remote F = Impossible	H = High Risk M = Medium Risk L = Low Risk		C = Comprehensive S = Satisfactory A = Adequate	H = High Risk M = Medium Risk L = Low Risk
IDENTIFIED RISK	POTENTIAL CONSEQUENCES OF RISK	SEVERITY OF IMPACT	PROBABILITY OF RISK OCCURRING	INITIAL RISK	CONTROLS TO MANAGE RISK	LEVEL OF INTERNAL CONTROLS	MITIGATED RISK
Financial Risks							
Poor management of funds.	Potential additional charges to normal monthly charges incurred. Loss of potential interest.	II	D	L	Budgetary Control in place. Monthly bank reconciliations. Detailed and comprehensive Annual Treasury Management and Investment Strategy approved by Council. Banking arrangements reviewed and recommendations made to Council.	C	L
Inadequate control of monthly payments which are actioned through Cheques,Direct Debits, Standing Orders and/or Direct Bank Transfers.	Fraudulent appropriation of Council Funds. Loss of control of Cash Flow. Criminal Investigations against staff with potential legal proceedings. Challenge by External/Internal Auditors.	I	D	H	Detailed and comprehensive Internal Financial Controls document. All payments are listed on Monthly Schedule of payments which goes before the Finance and Economic Development Committee for approval. The Schedule is signed by three authorised signatories, one of which is the Clerk. The signatures denote that all the payments have been objectively reviewed and approved. The Schedule indicates the method of payment being used. Monthly Bank Reconciliation, reported to Fin. & Economic Development Committee for approval. Quarterly Petty Cash Account, reported to Fin. & Economic Development Committee for approval.	C	L
Requirements for the proper accounting and administration of VAT.	Entitlement to reclaim of VAT for a specific period being lost.	II	C	M	Monthly recording of VAT reclaimable and annual return being prepared promptly.	C	L
Precept being inadequate.	The Council would not be able to meet its objectives due to lack of funds. Council could, in an extreme case, run out of funds completely.	I	C	H	Robust Budgetary Control process in operation. The Budget, when being set by Council, provides adequate and meaningful information to support the Precept. Regular comparisons of actual to budget supplied to Council, with variance analysis of significant differences. Use of commitment accounting techniques.	C	L

IDENTIFIED RISK	POTENTIAL CONSEQUENCES OF RISK	SEVERITY OF IMPACT	PROBABILITY OF RISK OCCURRING	INITIAL RISK	CONTROLS TO MANAGE RISK	LEVEL OF INTERNAL CONTROLS	MITIGATED RISK
Financial Risks cont'd.							
Expenditure being incurred which is not within the legal powers available to Local Councils.	Ultra-vires expenditure - illegal transactions. Local Elector challenge. Challenge by Internal and/or External Auditor. External Auditor may produce public interest report. Potential for higher audit charges.	I	D	M	Recording in minutes the powers under which expenditure was being incurred. Regular updates of actual to budget include reference to statutory powers being used to incur expenditure. Budget and Final accounts both highlight various statutory powers being used to incur expenditure.	C	L
Local Government Act 1972, Section 137 payments exceed statutory amount in any one year.	Ultra-vires expenditure - illegal transactions. Local Elector Challenge. Internal Auditor may issue qualified report. External Auditor may produce public interest report. With consequent higher audit charges.	I	E	L	Budgetary process clearly identifies Section 137 provision, with separate analysed table which indicates legal limit for expenditure. Regular updates and Final accounts analyse actual/probable expenditure against budget and actual/probable expenditure against legal limit.	C	L
Loss of Revenue from Tenants due to accidental or malicious damage to premises.	The Council's budget would not be sustainable. Possible claims from Tenants for consequential losses.	II	B	H	Adequate insurance cover through Business Interruption policy. Adequate fire alarm systems in place.	A	M
Complaint from an elector if a contract is perceived to be awarded without proper and open competition.	Investigation by external auditor leading to potential increased audit fees, public interest report, etc. Damage to the reputation of the Council. Poor value for money.	I	C	H	Standing Orders and financial regulations in place dealing with the award of contracts. Check made by internal auditor on placement of contracts.	S	L
Inadequate Rental Income from Tenants.	Increased Precept requirements due to inadequate levels of rent or due to lack of thorough rent reviews.	II	D	L	Thorough rent reviews undertaken, which resulted in all tenants being placed on reviewable lease agreements.	C	L
Services provided by Flintshire County Council, for which a Service Level Agreement is required because of the financial nature of the service.	Inaccurate, incorrect or poor service being provided for which value for money cannot be proven. Lack of clear parameters on which to monitor and assess each parties obligations under the agreements. May lead to financial loss.	I	A	H	Service Level Agreements (SLA's) put in place. SLA's to cover the requirements and obligations of each party to the service provided. SLA's to be annually reviewed. The Mitigation of the Risk is indicated assuming that both parties monitor and honour their obligations to a comprehensive SLA.	C	M
Service Level Agreements: Under certain circumstances, the Town Council "contracts" with service providers to provide a specific service for the Town eg funding the presence of the CAB in the Town Council Offices on a one day per week basis.	Inaccurate, incorrect or poor service being provided for which value for money cannot be proven. Lack of clear parameters on which to monitor and assess each parties obligations under the agreements. May lead to financial loss.	I	A	H	Service Level Agreements (SLA's) put in place. SLA's to cover the requirements and obligations of each party to the service provided. SLA's to be annually reviewed. The Mitigation of the Risk is indicated assuming that both parties monitor and honour their obligations to a comprehensive SLA.	C	M

IDENTIFIED RISK	POTENTIAL CONSEQUENCES OF RISK	SEVERITY OF IMPACT	PROBABILITY OF RISK OCCURRING	INITIAL RISK	CONTROLS TO MANAGE RISK	LEVEL OF INTERNAL CONTROLS	MITIGATED RISK
Financial Risks cont'd.							
Match Funded Schemes.	Financial standing of Council may be adversely affected to such an extent as to materially affect the ability of the Council to meet its financial and operational obligations.	I	A	H	All Match Funded schemes to be financially limited to a maximum contribution from this Council equal to an agreed percentage of the estimated costs as supplied by Flintshire County Council. Such estimated costs to be provided with detailed analysis of the make up of those costs. The Match Funding should not exceed the budgetary provision without prior approval of the Council.	C	L
Grants Receivable from Flintshire County Council, under the Town Centre Health Check Scheme/Town Centre Partnership	Lack of audit trail in respect of monies expended for which a grant will be obtainable. Internal Auditor may issue qualified report if no proper audit trail in place. External Auditor may issue public interest report, with consequent increase in audit charges. If not properly administered , lack of transparency in use of public money.	I	A	H	Applications from Buckley Town Council are put to the Town Centre Partnership which is made up of Town and County Councillors together with traders/public. If a grant application originating from Buckley Town Council is approved, BTC will make the payments and reclaim the monies. Comprehensive correspondence between Town Council and FCC regarding grant monies. Detailed quotes and estimates sought by Town Council in relation to work to be undertaken, all correspondence forwarded to FCC with details of contractor(s) chosen. Town Council pays for work undertaken and then invoices FCC with net cost (ie excl. VAT). VAT reclaimed by Town Council.	C	L
Grants receivable from Flintshire County Council under general provisions	Lack of audit trail in respect of monies expended for which a grant will be obtainable. Internal Auditor may issue qualified report if no proper audit trail in place. External Auditor may issue public interest report, with consequent increase in audit charges. If not properly administered , lack of transparency in use of public money.	I	A	H	Applications from Buckley Town Council are put to Flintshire County Council. If a grant application is approved, BTC will make the payments and reclaim the amount of grant approved. Comprehensive correspondence between Town Council and FCC regarding grant monies. Where applicable, detailed quotes and estimates sought by the Town Council in relation to work /services to be contracted. All relevant correspondence forwarded to FCC with details of contractor(s)/ service provider(s) chosen. Town Council pays invoices for work/service undertaken and then invoices FCC with net cost (ie excl. VAT). VAT reclaimed by Town Council. Alternatively, Town Council completes grant final application form to claim reimbursement and forwards to Flintshire County Council with supporting documentation.	C	L
Levels of Reserves held	Financial ability to maintain services may be affected if Budget ignored and additional payments made, may leave Council vunerable to financial risks. Too high a level of Specific Reserves as against General Reserve	II	C	M	Comprehensive Poicy on Reserves to be maintained and approved by Council, indicating. the minimum & maximum Reserves to be held. Regular reports to Finance and Economic Development Cttee. Re potential movements in Reserves.	C	L

IDENTIFIED RISK	POTENTIAL CONSEQUENCES OF RISK	SEVERITY OF IMPACT	PROBABILITY OF RISK OCCURRING	INITIAL RISK	CONTROLS TO MANAGE RISK	LEVEL OF INTERNAL CONTROLS	MITIGATED RISK
Employment Risks							
Requirements under employment law and HMRC Regulations not being met.	Liability for unpaid tax and/or N.I. Inland Revenue fines for late returns. Potential legal action by employee.	I	C	H	Information forwarded to HMRC in real time by Payroll provider - Independent Bureau. Payroll operated by Independent Bureau. Annual P35 Return filed on line. Comprehensive insurance cover through Employers' Liability Insurance Policy.	C	L
Personal Accident and/or Assault upon a Member of Staff.	Potential claims for injuries sustained.	I	C	H	Adequate insurance cover through Personal Accident cover. Security of public access via locked and controlled entrances and exits. Mtce. of an Accident Report Book	C	L
Staff not working to standardised Job Descriptions or Contracts of Employment.	Risk of potential financial loss if staff instructed to perform duties outside their sphere of competence which results in claims from third parties. Demotivated staff who are unsure of their role in the organisation.	I	B	H	All staff work under the same conditions of service and contracts of employment, adapted from the National Agreement. All staff have detailed job descriptions.	C	L
All staff must be entered into an approved Pension Scheme with the Employer making a contrbution to the scheme. This a requirement of The Occupational and Personal Pension Schemes (Auto Enrolment) (Amendment) Regulations 2015 [SI 2015/501] The Town Council's staging date for its Declaration of Compliance under the Regulations is1st October 2016.	Employer acting illegally if no scheme offered. Potential for litigation against Employer. Potential for qualified reports by Internal and External Auditors. Potential for Public Interest Reports being issued by External Auditors. Potential excessive legal and claim costs against the Council. Potential loss of reputation and credibility in the public's eye. Potential loss of reputation and credibility in the Council by the public.	I	D	L	All staff are enrolled in the Clwyd Pension Fund which is operated by Flintshire County Council. Employer contribution currently 19% of qualifying salary and Employee contribution dependent on salary scale (currently between 5.8 and 6.8%) Town Clerk has been named as main contact under the Occupational and Personal Pension Schemes (Auto Enrolment) (Amendment) Regulations 2015 [SI 2015/501]. The staging date for Auto Enrolment for BTC is 1st October 2016 - On that date a Declaration of Compliance will be completed electronically. The Declaration of Compliance confirms the Pension Scheme which the Town Council is part of complies with the requirements of the Regulations.	C	L
Staff being bullied, victimised or generally dealt with in a less than constructive and/or negative manner by Member(s).	Risk of demotivated staff who work in a less than efficient and effective manner. Risk of High Turnover of staff. Risk of complaints through the Grievance Procedure. Risk of Ombudsman complaints. Potential for litigation against individual Members or the Council as a Corporate Body. Poor perception of Council operation by Public.	1	C	M	Staff work to standardised Contracts of Employment which details the Grievance Process. Staff made aware of ability to complain to the Public Services Ombudsman for Wales. Council Standing Order 25(a) refers Members to the need to comply with the Code of Conduct. Members sign up to the Code of Conduct which specifies how they are to treat staff.	S	M

IDENTIFIED RISK	POTENTIAL CONSEQUENCES OF RISK	SEVERITY OF IMPACT	PROBABILITY OF RISK OCCURRING	INITIAL RISK	CONTROLS TO MANAGE RISK	LEVEL OF INTERNAL CONTROLS	MITIGATED RISK
Administration Risks							
Improper recording and custody of Council and Committee Minutes.	Local Elector Challenge. Internal Auditor may issue qualified report. External Auditor may issue public interest report with consequent higher charges. Council unable to provide proof of decisions made. Potential for certain Minutes to go missing.	I	D	M	All minutes from Council and Committees sequentially numbered and pages numbered. All minutes signed at Council and Committees. All signed minutes securely maintained in appropriate files. Comprehensive Retention of Documents Policy document	C	L
Lack of Member Accountability through none maintenance of a Register of Members Interests, Gifts and Hospitality.	Lack of trust by Public in proper administration of the Council. Members open to challenge over decisions made. Potential for illegal activity by Members and subsequent potential for police investigations. Potential for Standards Committee to investigate decisions by certain Members, this could lead to suspension of Members.	I	B	H	All Members sign for receipt of Council's Code of Conduct. (see Code of Conduct Section 3). Standing Orders of the Council provided to all Members, Standing Order 25 (a) refers Members to Code of Conduct and need to undertake adherence to Code of Conduct. Members required to declare interests, if appropriate, on all Council and Committee agendas. Declaration form completed and signed on occasion of declaring interest. Interests analysed between personal and prejudicial. Members advised to declare interests on each Council and Committee Agenda. Members' interests recorded on Minutes of Council and Committee Meetings showing whether interest is personal and/or prejudicial. Forms completed by Members declaring interests and Minutes placed on the Council's website include completed forms, on a monthly basis. This method complies with S58 of The Local Government (Democracy) (Wales) Act 2013. Register maintained of notified gifts and/or hospitality with a value in excess of £10.00.	C	L
Lack of Member Accountability through breaches of Standing Orders and Code of Conduct.	Lack of trust by Public in proper administration of the Council. Members open to challenge over decisions made. Potential for illegal activity by Members and subsequent potential for police investigations. Potential for Standards Committee to investigate decisions by certain Members, this could lead to suspension of Members. Potential for third party to issue civil proceedings against either the Council or individual Member if Breach of Confidentiality occurs.	I	B	H	All Members sign for receipt of Council's Code of Conduct. (see Code of Conduct Section 3). Standing Orders of the Council provided to all Members, Standing Order 25 (a) refers Members to Code of Conduct and the need to undertake adherence to the Code of Conduct. In relation to Breach of Confidentiality, Any breach of the Code of Conduct requires any other Member(s) who become reasonably aware that a breach of confidentiality has occurred, to notify the County Council's Monitoring Officer - Code of Conduct - Part 2 General Provisions - para. 6(1)(c)	C	L
Data Protection Act 1998 - Compliance to include compliance with GDPR as from May 2018 and. Data protection Act 2018.	Potential legal action for non compliance and loss of funds due to legal costs.	I	B	H	Preparation of Data Protection Policy (2015) as updated to accommodate requirements of GDPR and Data Protection Act 2018 which will replace Data Protection Act 1998. Use of Consultant as Data Protection Officer for Council from 2017/18 onwards. Comprehensive set of Data Protection Policies maintained.	C	L
Disability Discrimination Act.	Complaint being made that little or no cognisance is being taken of the requirements of the Act. Potential legal action against Council.	I	B	H	Report commissioned regarding suitability of Council building for disabled access and use. Budgetary provision made for adaptations where feasible. Use of temporary ramps etc in the immediate future. Installation of chair lift to first floor office suites and adaptation of toilet to allow disabled access on first floor.	S	M

IDENTIFIED RISK	POTENTIAL CONSEQUENCES OF RISK	SEVERITY OF IMPACT	PROBABILITY OF RISK OCCURRING	INITIAL RISK	CONTROLS TO MANAGE RISK	LEVEL OF INTERNAL CONTROLS	MITIGATED RISK
Administration Risks cont'd.							
Freedom of Information Act	Public complaint regarding available information. Information Commissioner investigating Town Council. Potential adverse report from Information Commissioner.	I	B	H	Freedom of Information Act 2005, New Publication Scheme adopted by Town Council in December 2008. Came into force 1st Jan. 2009. Types of disclosures available to the public listed in detail on Council website. Enquiries dealt with as and when they arrive. Records maintained of incoming requests and outgoing responses. Use of Consultant as FOI Officer from 2017/18 onwards.	C	L
Health and Safety Matters	Possible claim for injury to a Member of the Public in using the Council's facilities. Possible claim for injury from tenants who occupy offices in the Council Buildings. Possible claim by Staff for injury whilst in work. Possibly investigation by Health and Safety Executive for breach of legislation. If such an investigation is actioned, there is a potential cost to the Council of £126.00 per hour and £1,500.00 for the issue of an Improvement Notice.	I	A	H	See Hiring out of Council Chamber and/or Community Room in respect of Public use of the Council's buildings (Asset Mgt. Risks below). All tenants responsible for the Health and Safety of their own staff, however all emergency procedures in relation to the public using the Council's building are copied to the tenants. The Council has employed a Health and Safety Consultant to advise on all Health and Safety matters, the Consultant has prepared a Manual and will undertake periodic audits to ensure compliance with the requirements of the Manual.	C	L
Use of Social Media	Use of Social Media: If not used in a structured manner may lead to Administration Risks which can be catagorised as Reputational Risks, Financial Risks and Operational Risks:- Reputational Risks - Posts or 'likes' of negative comments about the Council, which may make or 'likes' a misrepresentative comment about the Council or falsely claims a particular stance that the Council may take on a matter. - May lead to legal action by 3rd Parties and/or disciplinary. action against the individual. Financial Risks - Confidential Financial information is posted on Social Media before the Council has debated it - May lead to legal action by 3rd Parties, who have acted on the posted information, if the Council amends the information. The claim may be based on the 3rd Party arguing that by posting the information on Social Media the individual was representing the Council. The individual may also be subjected to disciplinary action. Operational Risks - Individuals may post or 'like' comments that can be deemed to be hostile discriminatory or offensive and if that post is viewed by Employees, Members or interested 3rd Parties - Potential for legal action by Employees, Members or 3rd Parties and/or disciplinary action against the individual. Any or all of the above, if occuring, may lead to the Council being viewed in a negative light by the public.	I	A	H	All Members provided with a copy of the Welsh Local Government Association, publication "Social Media: A Guide for Councillors" on 16th November 2015. Thereby:- Members advised on protocols required when using personal Social Media. Members advised that when using personal Social Media they are also representing the Council when discussing anything related to the Council. Members made aware of the impact of 'liking' a 3rd Party's statement on Social Media. The Town Council Website informs the public that it does not, as a corporate body, usually reply to comments made on Social Media. Staff and Members comply with the Council's Social Media Policy as adopted and when amended.	A	M

IDENTIFIED RISK	POTENTIAL CONSEQUENCES OF RISK	SEVERITY OF IMPACT	PROBABILITY OF RISK OCCURRING	INITIAL RISK	CONTROLS TO MANAGE RISK	LEVEL OF INTERNAL CONTROLS	MITIGATED RISK
Administration Risks cont'd.							
Risk of severe and potentially damaging loss of Council Data through inadequate storage methods	Loss of substantial amounts of Council Data. Prolonged interruption to administration processes of the Council;. Potential permanent loss of important and legal documentation. Loss of credibility in Council by public and Statutory Bodies. Potential breach of Data Protection Legislation.	I	C	H	Replacement Computer Hardware which includes a 2 disc server in 2018. Comprehensive hard copies of documents maintained. IT support througha contract with a support provider. Regular assessments of adequacy of safety of stored data.	S	M

IDENTIFIED RISK	POTENTIAL CONSEQUENCES OF RISK	SEVERITY OF IMPACT H/M/L	PROBABILITY OF RISK OCCURRING H/M/L	INITIAL RISK	CONTROLS TO MANAGE RISK	LEVEL OF INTERNAL CONTROLS	MITIGATED RISK
Asset Management Risks							
Legal Liability arising from asset ownership and providing services to the public. Since 1st April 2015 also includes Car Park at side and rear of Council Chamber (incl. Barrier). Various tenants and other authorised groups/ individuals have right of access to the Car Park.	Risk of litigation should an individual or third party property become injured or damaged. Risk of litigation should an Employee become injured at work.	I	C	H	Adequate Public & Employer Liability insurance. Adequte property insurance. Regular physical maintenance of assets where applicable. When required, adequate surveys of physical assets undertaken by specialists. Renewed and replaced Fire Alarm system incl. Council Offices, tenated areas and parts of Old Baths Building. Work completed October 2018. Regular Fire Alarm tests.	S	L
Loss or damage to assets owned by the Council. Since 1st April 2015 also includes Car Park at side and rear of Council Chamber (incl. Barrier).	Assets unable to be used. Expense of replacing assets.	I	B	H	Adequate insurance cover for assets. Up to date register of Fixed Assets.	C	L
Loss of cash or other assets through theft or dishonesty.	Council may be unable to provide its services. Potential damage to reputation of Council. Possible absence of staff for extended period (e.g. suspension). Potential additional costs of providing cover for absent staff.	I	B	H	Robust internal management controls, including prevention and detection of fraud and corruption. Fidelity Guarantee insurance. Adequate and exercised Budgetary Controls, including regular update reports to Committee comparing actuals to budget. Variance analysis of significant differences between actual and budget. Regular Bank reconciliations and comparisons to financial records.	C	L
Loss or damage to assets owned by 3rd Parties, given on permanent loan to the Council.	Potential damage to reputation of Council. Potential for a claim from the third party for loss or damage to particular item.	II	D	L	All assets whether owned by the Council or on permanent loan to the Council are recorded in the Asset Register and insured for loss or damage. No asset on permanent loan to the Council is housed in an area where the public have unauthorised access to.	C	L
Hiring out of the Council Chamber, Community Room or other offices in the Council Building.	Asset of the Council being damaged and needing repair. In emergency, hirer not being familiar with evacuation procedures, resulting in potential claims through civil courts and/or criminal courts for negligence. Loss of trust in Council and possible fines/compensation. Insurance Company may refuse claim if negligence is proved.	I	A	H	All hirers supplied with a comprehensive list of conditions of hiring the Council Chamber and/or the Community Room. The conditions include a comprehensive evacuation procedure with details of the various evacuation routes to follow and the assembly point outside the buildings. All the evacuation routes are fully signed. The conditions also include "penalties" for damaging the Council's property.	S	M
Coronation Gardens	The gardens which were transferred to BTC from FCC in May 2009 are a public open space. There were various risk elements in the Gardens which could cause injury to users. Please refer to comprehensive risk assessment of Gardens in Coronation Garden files.	I	B	H	See comprehensive risk assessment prepared in relation to the Gardens in the Coronation Gardens file. Substantial remedial works carried out at the Gardens identified when the Gardens were transferred. Gardens maintained by Landscape Contractor and now gated with opening and closing times. Gardens included in insurance policies of the Council.	S	L
Water Supply	Health risks if drinking water or water droplets become contaminated.	III	E	L	Water sampling conducted when required with all high priority measures identified in the sampling eradicated as soon as is practicable. Please note high priority measures identified do not necessarily constitute a present danger, but when rectified eradicate the potential for the dangerous situation to occur.	S	L

ADDENDUM 4

BUCKLEY TOWN COUNCIL

PUBLIC QUESTION TIME

Public Question Time will be conducted on the Main Council Agenda each month and will occur after Apologies. The rules relating to the Public Question Time are listed below:-

1. An Agenda item should appear on each Ordinary Council Meeting Agenda, immediately after Declarations of Interest. The Agenda item heading should read 'Public Question Time'.

2. Questions should be in writing, received by the Friday preceding the Briefing Meeting which is held one week before the Council Meeting. The date for receiving questions each month, should be posted on the Town Council's Website.

3. Questions should only be accepted from electors from the four Wards of Buckley Town Council and should be limited to one question per elector per month. The Council should not accept or answer frivolous or vexatious questions.

4. Questions should only be asked that relate to matters regarding the services provided by Buckley Town Council, questions should not be accepted that relate to other Councils or Agencies.

5. No questions will be entertained that may be deemed to include potential personal canvassing on any matter or seek to gain an advantage for the questioner on any matter.

6. A maximum of five written questions per month should be accepted. The selection of the five questions, if more are received, should be made at the Mayor and Chairs' Briefing Meeting. The questions should normally be chosen on a first come first served basis.

7. A maximum of 30 minutes should be allowed for the Mayor or Chair of a relevant Committee to answer the questions. The questions should be read out, the answer given with no further debate.

8. Repeat questions from previous months should not be considered.

9. The minutes should record the questions asked and the answers given.

Revised February 2017
MBW/LG