WILLAND PARISH COUNCIL

FINANCIAL REGULATIONS

These Financial Regulations were formally approved and adopted for use by Willand Parish Council on **11th July 2024** and are reviewed and updated annually.

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Parish Clerk & Responsible Financial Officer

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1. GENERAL

1.1. These financial regulations govern the financial management of the Council and may only be amended or varied by resolution of the Council. They are one of the Council's governing documents and must be observed in conjunction with the Council's standing orders.

1.2. The Council is responsible in law for ensuring that its financial management is adequate and effective, and that the Council has a sound system of internal control which facilitates the effective exercise of the Council's functions, including arrangements for the management of risk.

1.3. These financial regulations demonstrate how the Council meets these responsibilities and requirements.

1.4. Deliberate or wilful breach of these regulations by an employee may give rise to disciplinary proceedings

1.5. Councillors are expected to follow these regulations and not to entice employees to breach them. Failure to follow instructions within these Regulations brings the office of Councillor into disrepute.

1.6. The Responsible Financial Officer (RFO) holds a statutory office, appointed by the Council. The Clerk has been appointed as RFO for this Council and these regulations will apply accordingly.

1.7. The RFO;

- acts under the policy direction of the Council;
- administers the Council's financial affairs in accordance with all Acts, Regulations and proper practices;
- determines on behalf of the Council its accounting records and accounting control systems;
- ensures the accounting control systems are observed;
- ensures the accounting records are kept up to date;
- seeks economy, efficiency and effectiveness in the use of Council resources; and
- produces financial management information as required by the Council.

1.8. **The Council must not delegate any decisions regarding:**

- **setting the final budget or the precept (council tax requirement);**
- **the outcome of a review of the effectiveness of its internal controls;**
- **approving accounting statements;**
- **approving an annual governance statement;**
- **borrowing;**

- **declaring eligibility for the General Power of Competence; and**
- **addressing recommendations from the internal or external auditors.**

1.9. In addition, the Council shall:

- determine and regularly review the bank mandate for all Council bank accounts;
- approve any grant or commitment in excess of £3,000.

1.10. In these financial regulations, references to the Accounts and Audit Regulations or 'the regulations' shall mean the regulations issued under sections 32, 43(2) and 46 of the Local Audit and Accountability Act 2014 , or any superseding legislation, and then in force unless otherwise specified.

In these financial regulations the term 'proper practice(s)' means those set out in the Practitioners Guide issued by the Joint Panel on Accountability and Governance available from the websites of NALC and the Society for Local Council Clerks (SLCC).

Items in bold text refer to statutory obligations that cannot be changed.

2. RISK MANAGEMENT AND INTERNAL CONTROL

2.1. The Council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.

2.2. The RFO shall maintain a risk register covering the key risks from the Council's activities, which shall be reviewed and approved by Council annually.

2.3. The RFO shall assess any new activities for risk and add any new key risks to the risk register.

2.4. At least once a year, prior to approving the Annual Governance Statement, the Council must review the effectiveness of its system of internal control.

2.5. The accounting control systems must include measures to:

- **ensure that risk is appropriately managed;**
- **ensure the prompt and accurate recording of financial transactions;**
- **prevent and detect fraud or inaccuracy;**
- **allow the reconstruction of any lost records;**
- **identify the duties of officers undertaking transactions;**
- **ensure appropriate division of responsibilities.**

2.6. Bank reconciliations shall take place at least once a quarter and at the end of the financial year and be reported to Council. The RFO and the Chair shall sign these as a true record.

2.7. Financial records shall be stored either in the Council's online accounting software and/or other cloud-based storage, as appropriate.

3. ACCOUNTS AND AUDIT

3.1. All accounting procedures and financial records of the Council shall be determined by the RF0 in accordance with the Accounts and Audit Regulations

3.2. **The accounting records determined by the RFO must be sufficient to explain the Council's transactions and to disclose its financial position with reasonably accuracy at any time. In particular, they must contain:**

- **day-to-day entries of all sums of money received and expended by the council and the matters to which they relate;**
- **a record of the assets and liabilities of the council.**

3.3. The accounting records shall be designed to facilitate the efficient preparation of the accounting statements in the Annual Governance and Accountability Return (AGAR).

3.4. The RFO shall regularly provide the Council with a statement of receipts and payments to date under each budget heading, comparing actual expenditure against that planned as shown in the budget.

3.5. The RFO shall complete and certify the annual Accounting Statements contained in the AGAR, in accordance with proper practice as soon as practicable after the end of the financial year and having certified the accounts shall submit them to the Council within the timescales set by the Accounts and Audit Regulations.

3.6. **The Council must ensure that there is an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with proper practices. Any officer or member of the Council must make available such documents and records as the internal or external auditor consider necessary for the purpose of the audit.**

3.7. The internal auditor shall be appointed by the Council and shall carry out the work to evaluate the effectiveness of the Council's risk management, control and governance processes in accordance with proper practices.

3.8. The internal auditor shall:

- be competent and independent of the financial operations of the Council;
- report to Council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;
- demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and
- have no involvement in the management or control of the Council.

3.9. Internal or external auditors may not under any circumstances:

- perform any operational duties for the Council;
- initiate or approve accounting transactions;
- provide financial, legal or other advice including in relation to any future transactions or
- direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.

3.10. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as is described in proper practices.

3.11. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts including the opportunity to inspect the accounts, books, and vouchers, and display or publish any notices and documents required by the Local Audit and Accountability Act 2014, or any superseding legislation, and the Accounts and Audit Regulations.

3.12. The RFO shall, without undue delay, bring to the attention of all Councillors any correspondence or report from internal or external auditors.

4. BUDGET AND PRECEPT

4.1. **Before setting a precept, the council must calculate its council tax requirement for each financial year by preparing and approving a budget, in accordance with The Local Government Finance Act 1992 or succeeding legislation.**

4.2. Each committee (if any) shall review its draft budget and submit any proposed changes to the Council not later than the end of November each year.

4.3. Budgets for salaries and wages, including employer contributions shall be reviewed by the Council at least annually in October for the following financial year.

4.4. The RFO shall each year, by no later than December, prepare a draft budget for consideration by Council, with detailed estimates of all income and expenditure for the following financial year including the use of reserves and all sources of funding, and a 3 year capital programme taking into account the lifespan of assets and cost implications of repair or replacement.

4.5. The Council shall consider the draft annual budget and proposed capital programme, including the use or accumulation of reserves.

4.6. The Council shall determine its precept (Council tax requirement), no later than the end of January each year. The RFO shall issue the precept to the billing authority within the timescales set and shall supply each member with a copy of the approved annual budget.

4.7. **Any member with council tax unpaid for more than two months is prohibited from voting on the budget or precept by Section 106 of the Local Government Finance Act 1992 and must disclose at the start of the meeting that Section 106 applies to them**.

4.8. The approved annual budget shall form the basis of financial control for the ensuing year.

4.9. Changes in earmarked reserves shall be approved by Council as part of the budgetary control process.

5. PROCUREMENT

5.1 **Members and officers are responsible for obtaining value for money at all times**. Any officer procuring goods, services or works should ensure, as far as practicable, that the best available terms are obtained, usually by obtaining prices from several suppliers.

5.2. The RFO should verify the lawful nature of any proposed purchase before it is made and in the case of new or infrequent purchases, should ensure that the legal power being used is reported to the meeting at which the order is authorised and also recorded in the minutes.

5.3. Every contract shall comply with the Council's Standing Orders and these Financial Regulations and no exceptions shall be made, except in an emergency.

5.4. **For a contract for the supply of goods, services or works where the estimated value will exceed the thresholds set by Parliament, the full requirements of the Procurement Act 2023 and the Procurement Regulations 2024 or any superseding legislation ("the Legislation"), must be followed in respect of the tendering, award and notification of that contract**.

5.5. Where the estimated value is below the Government threshold, the council shall (with the exception of items listed in paragraph 5.12) obtain prices as follows:

5.6. For contracts estimated to exceed £60,000 including VAT, the RFO shall seek formal tenders from at least three suppliers agreed by the council. Tenders shall be invited in accordance with Appendix 1.

5.7. **For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the Legislation regarding the advertising of contract opportunities and the publication of notices about the award of contracts**.

5.8. For contracts greater than £5,000 excluding VAT, the RFO shall seek at least 3 fixed-price quotes.

5.9. where the value is between £500 and £5,000 excluding VAT, the RFO shall try to obtain 3 estimates which might include evidence of online prices, or recent prices from regular suppliers.

5.10. For smaller purchases, the RFO shall seek to achieve value for money.

5.11. **Contracts must not be split into smaller lots to avoid compliance with these rules**.

5.12. The requirement to obtain competitive prices in these regulations need not apply to contracts that relate to items (i) to (iv) below:

i. specialist services, such as legal professionals acting in disputes;

ii. repairs to, or parts for, existing machinery or equipment;

iii. works, goods or services that constitute an extension of an existing contract;

iv. goods or services that are only available from one supplier or are sold at a fixed price.

5.13. When applications are made to waive this financial regulation to enable a price to be negotiated without competition, the reason should be set out in a recommendation to the Council. Avoidance of competition is not a valid reason.

5.14. The council shall not be obliged to accept the lowest or any tender, quote or estimate.

5.15. Individual purchases within an agreed budget for that type of expenditure may be authorised by:

- the Clerk/RFO, under delegated authority, for any items below £200 excluding VAT.
- the Clerk/RFO, in consultation with the Chair of the Council for any items below £500 excluding VAT.
- a duly delegated committee of the Council for all items of expenditure within their delegated budgets for items under £3,000 excluding VAT.
- the Council for all items over £3,000.

Such authorisation must be supported by a minute or other auditable evidence trail.

5.16. No individual member, or informal group of members, may issue an official order or make any contract on behalf of the Council.

5.17. No expenditure may be authorised that will exceed the budget for that type of expenditure other than by resolution of the Council except in an emergency.

5.18. In cases of serious risk to the delivery of council services or to public safety on Council premises, the Clerk/RFO may authorise expenditure of up to £2,000 excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The RFO shall report such action to the Chair as soon as possible and to the Council as soon as practicable thereafter.

5.19. No expenditure shall be authorised, no contract entered into or tender accepted in relation to any major project, unless the Council is satisfied that the necessary funds are available and that where a loan is required, Government borrowing approval has been obtained first.

5.20. An official order or letter shall be issued for all work, goods and services above £250 excluding VAT unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained, along with evidence of receipt of goods.

5.21. The RFO shall control access to all ordering systems.

6. BANKING ARRANGEMENTS AND AUTHORISATION OF PAYMENTS

6.1. The Council's banking arrangements, including the bank mandate, shall be made by the RFO and authorised by the Council; banking arrangements may not be delegated to a committee. They shall be regularly reviewed for security and efficiency.

6.2. The RFO shall prepare a schedule of payments requiring authorisation, forming part of the agenda for the meeting and present the schedule to Council. The Council shall review the schedule for compliance and, having satisfied itself shall authorise payment by a resolution of the Council. A list of all payments shall be disclosed within or as an attachment to the minutes of the meeting at which payment was authorised. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of a contract of employment) may be summarised to remove public access to any personal information.

6.3. All invoices for payment shall be examined, verified and certified by the RFO to confirm that the work, goods or services to which each invoice relates has been received, carried out, examined and represents expenditure made in accordance with these financial regulations.

6.4. The RFO shall examine invoices for arithmetical accuracy and allocate them to the appropriate expenditure heading. The RFO shall take steps to pay all invoices submitted, and which are in order, as soon as possible.

6.5. The RFO shall have delegated authority to authorise the payment of items in the following circumstances:

a) If a payment is necessary to avoid interest charges under the Late Payment of Commercial Debts (Interest) Act 1998, and the due date for payment is before the next scheduled Meeting of council, where there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of Council;

b) An expenditure item authorised under 6.6 below (regular payments) provided that a list of such payments made shall be submitted to the next appropriate meeting of Council;

c) The cost of items and work for which the expenditure has been previously approved and minuted at a Council meeting, including payments under contract, provided that a list of such payments shall be submitted to the next appropriate meeting of Council;

d) Items delegated to the Clerk/RFO and Chair or a Council Committee as set out in Sections 5.15 and 5.18, provided that a list of such payments shall be submitted to the next appropriate meeting of Council;

e) Items that require replacement, maintenance or repair to mitigate a risk to the public, in addition to that set out under 5.18, provided such expenditure is under £500 and provided that a list of such payments shall be submitted to the next appropriate meeting of Council; Or

f) Fund transfers within the Councils banking arrangements up to and including the sum of £10,000.

6.6. For each financial year the RFO shall draw up a list of due payments which arise on a regular basis as the result of a continuing contract, statutory duty or obligation such as but not

exclusively Salaries, PAYE, National Insurance, pension contributions, regular maintenance contracts and similar items for which Council may authorise payment in advance for the year, a copy of the schedule to be signed by the Chair at the annual Council Meeting.

6.7. In respect of grants Council shall approve expenditure within any limits set by Council and in accordance with any Policy statement approved by Council.

6.8. Members are subject to the Code of Conduct that has been adopted by the Council and shall comply with the Code and Standing Orders when a decision to authorise or instruct payment is made in respect of a matter in which they have a disclosable pecuniary or other interest, unless a dispensation has been granted.

6.9. The Council will aim, where possible, to rotate the duties of members in these Regulations so that onerous duties are shared out as evenly as possible over time.

7. PAYMENT METHODS

7.1. The Council will make safe and efficient arrangements for the making of its payments.

7.2. Following authorisation under Financial Regulation 6 above, the Clerk/RFO shall give instruction that a payment shall be made.

7.3. Where internet banking arrangements are made with any bank, the RFO shall be appointed as the Service Administrator. The Bank Mandate approved by the Council shall identify a number of Councillors who will be authorised to approve transactions on those accounts. A minimum of two people should be involved in any online approval process.

7.4. Payments will normally be made by Internet Bank Transfer. Payments will be input by the RFO and further authorised by two members of the Council. Payments shall be checked by each authoriser against invoices or other appropriate paperwork before being authorised in the online banking system. Once authorised the bank authorisation list, showing the inputter and authorisers will be downloaded from the online banking system and saved with the invoices.

7.5. All authorised signatories shall have access to view the Council's bank accounts online.

7.6. Access to internet banking shall be directly via the access page. Internet banking must never be accessed via an email link.

7.7. No employee or Councillor shall disclose any PIN or password, relevant to the Council or its banking. Remembered password facilities should not be used for Council banking websites or applications.

7.8. In the prolonged absence of the RFO an authorised signatory shall set up any payments due with these to be authorised by two other authorised signatories.

7.9. Changes to account details for suppliers used for internet banking may only be made once confirmed by the RFO, who must contact the supplier on a previously verified email address or telephone number prior to making the change to ensure it is genuine. A programme of regular checks of standing data with suppliers will be followed

7.10. Payments may be made by corporate credit or debit card. Payment in this way will usually be required for items purchased online and some subscriptions such as those for IT software and mobile phone. A card limit will be agreed and use of the card will be specifically restricted to the Clerk/RFO. The card may be used for appropriate purchases within the card limit and as set out in Financial Regulation 6. Full payment of the outstanding balance will be made monthly by direct debit.

7.11. Personal debit or credit cards should not be used to purchase items for the Parish Council by staff or Councillors with the exception of items that may be claimed in accordance with the Council's Expenses Policy.

7.12. If thought appropriate by the Council, payments may be made by cheque and shall be signed by two authorised signatories in accordance with a resolution instructing that payment. A signatory having a family or business relationship with the beneficiary of a payment, should not, under normal circumstances, be a signatory to that payment. To indicate agreement of the details shown on the cheque the signatories shall each also initial the cheque counterfoil.

7.13. Cheques shall not normally be presented for signature other than at, or immediately before or after a council or committee meeting. Any signatures obtained away from such meetings shall be reported to the Council at the next convenient meeting.

7.14. With the approval of the Council, regular payments (such as energy, telephone, broadband, water, refuse collections, National Non-Domestic Rates, pension contributions and HMRC payments) may be made by variable direct debit provided that the instructions are signed by three authorised signatories and any payments reported to Council as made. The approval of the use of a variable direct debit shall be reviewed by the Council annually as part of the regular payments review.

7.15. If thought appropriate by the Council, regular payments of fixed sums may be made by banker's standing order provided that the instructions are signed, or otherwise evidenced, by three authorised signatories and any payments reported to Council as made. The approval of the use of a banker's standing order shall be reviewed by the Council annually as part of the regular payments review.

7.16. If thought appropriate by the Council, payment for certain items may be made by BACS or CHAPS methods provided that the instructions for each payment are signed, or otherwise evidenced, by three authorised signatories, and any payments reported to Council as made.

7.17. The Council, and any members using computers for the Council's financial business, shall ensure that adequate security software is installed and regularly updated, including anti-virus, anti-spyware and firewall software.

7.18. The Council will not maintain any form of cash float. All cash received must be banked intact. Any payments made in cash by the Clerk/RFO (for example for postage or minor stationery items) shall be refunded on a regular basis, at least quarterly.

8. PAYMENT OF SALARIES

8.1. **As an employer, the Council must make arrangements to comply with the statutory requirements of PAYE legislation**.

8.2. Payment of salaries shall be made after deduction of tax, national insurance, pension contributions and any similar statutory or discretionary deductions on the dates stipulated in the employment contracts.

8.3. Deductions from salary shall be paid to the relevant bodies within the required timescales.

8.4. Salary rates shall be agreed by the Council. No changes shall be made to any employee's gross pay, emoluments, or terms and conditions of employment without the prior consent of Council, other than those stated in the employee's contract or nationally agreed pay increases.

8.5. Each payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a separate confidential record. Individual salary and related payments may not be published. Salary payments and statutory deductions are to be reported to Council as a total figure on the monthly payments list. Individual salary records are not open to inspection or review (under the Freedom of Information Act 2000 or otherwise) other than to authorise or approve salary and statutory payments or by the internal or external auditor or any other persons authorised by legislation.

8.6. Any termination payments shall be supported by a clear business case and reported to the Council. Termination payments shall only be authorised by Council.

8.7. Before employing interim staff, the Council must consider a full business case.

9. LOANS AND INVESTMENTS

9.1. An application for Government approval to borrow money and subsequent arrangements for a loan must be authorised by Council and recorded in the minutes. All borrowing shall be in the name of the Council.

9.2. Any financial arrangement which does not require formal borrowing approval from the Secretary of State (such as Hire Purchase, leasing of tangible assets or loans to be repaid within the financial year) must be authorised by Council. In each case a report in writing shall be provided to Council who must ensure value for money for the proposed transaction.

9.3. The Council has an Investment Strategy, which sets out how Council funds can be invested.

9.4. All investments of money under the control of the Council shall be in the name of the Council.

9.5. All investment certificates, bank statements and other documents relating thereto shall be retained in the custody of the RFO.

9.6. Payments in respect of short term or long-term investments, including transfers between bank accounts held in the same bank, or branch, shall be made in accordance with Regulation 6 (Banking & Authorisation of Payments) and Regulation 7 (Payment Methods).

10. INCOME

10.1. The collection of all sums due to the Council shall be the responsibility of and under the supervision of the RFO.

10.2. The Council will review all fees and charges for work done, services provided, or goods sold at least annually, as part of the budget-setting process.

10.3. Any sums found to be irrecoverable and any bad debts shall be reported to the Council and shall be written off in the year.

10.4. All sums received on behalf of the council shall be banked intact with such frequency as the RFO considers necessary.

10.5. The origin of each receipt shall be entered on the paying-in slip, where used. Cheques may be banked online in accordance with the Bank's processes and limits.

10.6. Personal cheques shall not be cashed out of money held on behalf of the Council.

10.7. The RFO shall ensure that VAT is correctly recorded and promptly complete any VAT Return required. Any repayment claim due in accordance with the VAT Act 1994 under section 33 shall be made at least annually coinciding with the financial year end.

10.8. Where any significant sums of cash are regularly received by the Council, the RFO shall ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control such as tickets issued, and that appropriate care is taken for the security and safety of individuals banking such cash.

10.9. Any income arising which is the property of a charitable trust shall be paid into a charitable bank account. Instructions for the payment of funds due from the charitable trust to the Council (to meet expenditure already incurred by the authority) will be given by the Managing Trustees of the charity meeting separately from any Council meeting.

11. PAYMENTS UNDER CONTRACTS FOR BUILDING OR OTHER CONSTRUCTION WORKS

11.1. Where contracts provide for payment by instalments the RFO will maintain a record of such payments, which shall made in accordance with the contract and within the time specified, subject to verification by the RFO and confirmation from any consultant employed to supervise the project, that the agreed stage has been reached to trigger the payment (subject to any percentage withholding agreed in the contract, which will be paid at the end of the specified period subject to satisfactory sign-off).

11.2. Any variation of, addition to or omission from a contract must be authorised by the Clerk/RFO to the contractor in writing, with Council to be informed where the final cost is likely to exceed the agreed contract sum by 5% or more, or likely to exceed the budget available.

12. STORES AND EQUIPMENT

12.1 The Clerk/RFO shall be responsible for the care and custody of stores and equipment.

12.2. Delivery notes shall be obtained in respect of all goods received into store or otherwise delivered and goods must be checked as to order and quality at the time delivery is made.

12.3. Stocks shall be kept at the minimum levels consistent with operational requirements.

12.4. The RFO shall be responsible for periodic checks of stocks and stores at least annually.

13. ASSETS, PROPERTIES AND ESTATES

13.1. The RFO shall make appropriate arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the Council.

13.2. The RFO shall ensure that an appropriate and accurate Register of Assets is in place and kept up to date

13.3. The RFO shall record the location of any property or land, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held is recorded in accordance with Accounts and Audit Regulations.

13.4. The continued existence of tangible assets shown in the Register shall be verified at least annually.

13.5. No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the Council, together with any other consents required by law, save where the estimated value of any one item of tangible movable property does not exceed £500.

13.6. No interest in land or property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of without the authority of the Council, together with any other consents required by law, In each case a report in writing shall be provided to Council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate if required by law).

14. INSURANCE

14.1. The RFO shall keep a record of all insurances effected by the Council and the property and risks covered thereby, reviewing these annually before the renewal date in conjunction with the reviews of the risk register and the asset register. All new risks, properties and assets which require alteration to the insurances to be identified and added to the Council's insurance as appropriate.

14.2. The RFO shall be notified of any loss, liability, damage or event likely to lead to a claim and shall report these to Council at the next available meeting. The RFO will liaise with the Council's insurers with regard to any claims made.

14.3. All appropriate members and employees of the council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined annually by the Council, or duly delegated committee.

15. SUSPENSION AND REVISION OF FINANCIAL REGULATIONS

15.1. The Council shall review these Financial Regulations on an annual basis. The RFO shall monitor changes in legislation or proper practices and shall advise the Council of any need to amend these financial regulations.

15.2. The Council may, by resolution, duly notified prior to the relevant meeting of Council, suspend any part of these Financial Regulations provided that reasons for the suspension are recorded and that an assessment of the risks arising has been drawn up and presented in advance to all members of Council. Suspension does not apply to legislative requirements or permit the Council to act unlawfully.

APPENDIX 1 – TENDER PROCESS

1) Any invitation to tender shall state the general nature of the intended contract and the Clerk/RFO shall obtain the necessary technical assistance to prepare a specification in appropriate cases.

2) The invitation shall in addition state that tenders must be addressed to the Clerk/RFO in the ordinary course of post, or as an electronic tendering process, as agreed by the Council.

3) Where a postal process is used, each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract. All sealed tenders shall be opened at the same time on the prescribed date by the Clerk/RFO in the presence of at least one member of council.

4) Where an electronic tendering process is used, the council shall use a specific email address that will be monitored to ensure that nobody accesses any tender before the expiry of the deadline for submission.

5) Any invitation to tender issued under this regulation shall be subject to Standing Order number 18 and shall refer to the terms of the Bribery Act 2010.

6) Where the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the Council requires further pricing, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision-making process was being undertaken