

Leicestershire & Rutland Association of Local Councils

Local Council Documents & Policies

To assist our member Councils in achieving consistency and ensuring regulatory compliance, we have compiled the following list of documents and policies that all Councils, however large or small, should have in place.

We at LRALC can provide you with further advice in relation to each item below and, in several cases, templates to work from so you do not need to draft the documents from scratch. Please note that this list not exhaustive and additional items may be needed depending upon each Council's particular requirements.

Please note that all Councils with a turnover of less that £25,000 have an additional set of obligations as set out in the *Transparency Code for Smaller Authorities*. For further details of these additional requirements, please see page 4 below.

Mandatory/ Required by Law	Guidance	(✓)
➤ Financial Regulations	Rules that regulate the Council's financial affairs and accounting procedures. Template available from LRALC.	Y
➤ Formal record of all minutes	Formal record of the Council's decisions and resolutions kept in hard copy indefinitely.	Y
➤ Code of Conduct	Confirmation of the obligations of Councillors when representing the Council. Must be set by each council. Template available through LRALC.	Y
➤ Up to date Registers of Interest	Required for each Councillor and a copy to be held by the Monitoring Officer.	Y
➤ Publication Scheme under the Freedom of Information Act	Including information that the Council is routinely and proactively required to make available to the public. Template available through LRALC.	Y
➤ Accounting Statements and supporting material including Asset Register and Insurance Policy	Councils must use the "proper practices" (to be found in "Governance and Accountability for Local Councils; A Practitioner's Guide") to apply the accounting and audit regulations which govern accounting and audit practices and financial management of a council.	Y
➤ Budget	All Councils have a legal duty to prepare a meaningful budget for their council and this must be approved at a full Council meeting.	Y
➤ Written statement of Particulars of Employment	Employer to issue within two months of employment. Template available from LRALC.	Y
➤ Risk Assessment	Local councils are required under s.3 of the Accounts and Audit Regulations 2015 to demonstrate effective arrangements for the management of risk. A written risk assessment is the best way of achieving this. The risk assessment should cover all council facilities and services, detailing the level and likelihood of risk and the mitigating steps to be taken to lower risk to an acceptable level.	Y
➤ Data Protection Policy	Councils are legally required to demonstrate compliance with the General Data Protection Regulation (GDPR) principles of transparency and accountability. This can be achieved through a Data Protection Policy which documents the Council's lawful basis for processing personal data.	Y to be revised
➤ Record of Exclusive Rights of Burial	This record of grants is mandatory for burial authorities only.	N/A

Highly Recommended for Best Practice	Guidance	(✓)
➤ Standing Orders	Written rules of a local council – template available from LRALC.	Y
➤ Job Description and Employment Procedures (including Recruitment Policy, Induction and Appraisal Arrangements etc.)	Templates available from LRALC.	Job description
➤ Grievance & Disciplinary Procedure	Template available from LRALC.	Y
➤ Training Policy	Outlining training needs of staff and Councillors. Template available from LRALC.	
➤ Schedule of meeting dates	Setting out Council and Committee meeting dates for the year ahead.	Y
➤ List summarising all Council deeds and leases	Stating location of original documents.	N/A
➤ Equality & Diversity Policy	A policy setting out how the Council complies with equality legislation.	Y
➤ Health & Safety Policy	To include policies on fire procedure, computer screen usage, work station setup etc. and to include staff working from home.	Y
➤ Complaints Procedure	Template available from LRALC.	Y
➤ Record of play equipment inspections	Record of inspections (including weekly and annual) and certification. To include details of contractor qualifications and insurance if applicable.	N/A
➤ Terms of Reference for Committees and Working Parties	If applicable.	N/A
➤ Members' Allowances Policy	If applicable.	N/A
➤ Register of Graves, Register of Burials, cemetery charges and cemetery plans	For burial authorities only.	N/A
➤ Schedule of Allotment Fees, Tenancy Agreements	For Councils running allotments only.	N/A

Transparency Code for Smaller Authorities

Designed to increase democratic accountability in local councils, the Transparency Code for Smaller Authorities applies to all Councils with an annual turnover of less than £25,000.

The Code replaces the need for these Councils to undergo a routine external audit but requires the **online publication of key spending and governance information** so that electors, council tax payers and ratepayers can examine the council's financial information and hold the council to account by exercising their right to question and make objections to the auditor.

The information is to be published on a website which is **publicly accessible and free of charge**, according to the following timescales:

1. On the first occasion, not later than 1 July 2015; and thereafter,
2. Not less than annually and not later than 1 July in the year immediately following the accounting year to which it relates:

The material to be published can be found in the DCLG Transparency Code for Smaller Authorities (published December 2014) and can be summarized as follows:

Document	Guidance	(✓)
<ul style="list-style-type: none"> ➤ All items of expenditure above £100 	For each individual item of expenditure, the following information must be published: <ul style="list-style-type: none"> • Date the expenditure was incurred; • Summary of the purpose of the expenditure; • Amount; • Value Added Tax that cannot be recovered. 	Y
<ul style="list-style-type: none"> ➤ End of Year Accounts 	The statement of accounts should be signed and in the format included in the Annual Return. It should be accompanied by: <ul style="list-style-type: none"> • A copy of the bank reconciliation for the relevant financial year; • An explanation of any significant variances (e.g. more than 10-15 percent) in the statement of accounts for the relevant year and previous year; • An explanation of any differences between 'balances carried forward' and 'total cash and short term investments', if applicable. 	Y
<ul style="list-style-type: none"> ➤ Annual Governance Statement 	The annual governance statement should be signed and in the format included in the Annual Return form. Any negative responses	Y

	to governance statements should be explained and include details of how any weaknesses will be addressed.	
➤ Internal Audit Report	The internal audit report should be signed and in the format included in the Annual Return. Any negative responses to the internal controls should be explained and include details of how any weaknesses will be addressed. Any 'not covered' responses to internal controls objectives should also be explained.	Y
➤ List of Councilor or Member Responsibilities	This should include: <ul style="list-style-type: none"> • Names of all Councilors or members; • Committee or board membership and function (if Chairman or Vice-Chairman); • Representation on external local public bodies (if nominated to represent the authority). 	Y
➤ Location of Public ➤ Land and Building ➤ Assets	This includes a list of all public land and building assets – either in its full asset and liabilities register or as an edited version. The list should include: <ul style="list-style-type: none"> • A description (what it is, including size/acreage); • Location (address or description of location); • Owner / custodian, e.g. the authority manages the land or asset on behalf of a local charity; • Date of acquisition (if known) • Cost of acquisition (or proxy value); • Present use. 	N/A
➤ Minutes, Agendas and Meeting Papers of Formal Meetings	This requires: <ol style="list-style-type: none"> 1. The publication of draft minutes from all formal meetings not later than one month after the meeting has taken place; 2. Publication of meeting agendas and associated meeting papers not later than three clear days before the meeting to which they relate is taking place. 	Y