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Mrs J Friend
Earley Town Council
Council Offices
Radstock Lane
Earley
Reading RG6 5UL

24th February 2023

Dear Jo

Internal audit for the year ended 31st March 2023 – interim report

Local councils are required to have an internal audit of their accounting records and their system of internal control by Regulation 5 of the Accounts and Audit Regulations 2015. I have made interim visits during the year in November and January.

I will also visit after the year end to review the final accounting statements and risk management.

My internal audit testing was based on the guidelines included in the JPAG Governance & Accountability for Smaller Authorities: A Practitioners' Guide to Proper Practices. Initial discussions were held regarding the internal controls in place and a series of tests using the financial records, vouchers, minutes, previous audit reports etc were conducted to establish the effectiveness of these controls.

General Comments

Overall, I have found that the accounts continue to be well maintained and the controls operate well.

Specific comments below are in the order of the headings in section 1 of the Annual Return. There are no significant matters or concerns that I need to draw to your attention.

Detailed report

As part of the testing I checked:

A. Appropriate accounting records have been properly kept throughout the year

- The accounts have been maintained in RBS Omega which is accounting software specifically designed for the parish and town council sector. The accounts are kept up-to-date and are accurate.
- Hall bookings and pitch bookings have been recorded in the RBS Bookings software which interfaces with the main accounting package.
- The Burials are recorded in bespoke software and invoices raised in Omega. Allotment invoices are raised in Omega, with information kept in a spreadsheet.

B. Council complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for

A sample of payment invoices was checked to ensure that they had been approved, correctly paid and VAT treated correctly. No problems arose.

- No large contracts have been entered into which have required the use of tenders. The purchase of the new bus shelters was reviewed - three quotations for bus shelters were obtained in accordance with the Financial Regulations.
- The payment of grants was checked against grants award in the minutes.
- VAT coding of purchase invoices was reviewed with the Finance Officer and as a result the coding of a small number of items has been adjusted, which has resulted in more VAT being reclaimable.

C. Council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these

- Standing Orders and Financial Regulations were reviewed. The Financial Regulations were readopted in July 2022 and revised Standing Orders were adopted in May 2022.
- The annual risk assessment and insurance will be reviewed at the final visit.

D. The Precept resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

- The reporting of financial results and monitoring of actual against budget was reviewed. Financial updates are provided at the Policy & Resources meetings (and are emailed to all councilors). The budget spreadsheets also contained up-to-date information showing income/expenditure to date against budget.
- The budget setting process for 2023-24 was underway during my autumn visits. Comprehensive spreadsheets had been used, which once again had been updated this year, and a budget working party had met once to review the proposed budget. The process appeared thorough and included consideration of levels of reserves that the Council needs.

Observations:

- Final out-turn against budget will be reviewed at the final visit.

E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; VAT appropriately accounted for

No issues arose during the testing of income other than one isolated error in the hall income where an incorrect rate was charged. Tests included:

- The precept was agreed to Council minutes and bank statements.
- The rental income was reviewed against leases and other correspondence
- Test checks were made for:
 - hall booking income
 - allotment income
 - burial income
 - fishing permits
 - pitch bookings
- CIL income was agreed to WBC notifications and CIL monitoring reports have been published on the website as required.
- The quarterly VAT returns were reviewed. A partial exemption calculation is prepared on a quarterly basis with an annual review, as required.

F. Petty Cash expenditure supported by receipts, approved and VAT appropriately accounted for

- Amounts being paid out of petty cash are small in number and value and are supported by receipts and petty cash vouchers.

- G. Payroll Salaries to employees were paid in accordance with this authority's approvals and PAYE/NI requirements were properly applied**
- The payroll is outsourced to a payroll company.
 - A sample of employees were selected and their rates of pay and backpay payments checked. Deductions for tax, National Insurance and pension were also checked.
- Observations:**
- My review of payroll identified the fact that the payroll company had not correctly calculated the backpay adjustment required to employers' pension contributions for the employees who have been in receipt of maternity pay during the year. I understand this has subsequently been corrected. No other issues were noted during the review of payroll.
- H. Fixed assets and investments registers were complete, accurate and properly maintained**
- The fixed assets register will be reviewed after the year end.
- I. Periodic and year-end bank reconciliations properly carried out**
- Monthly bank reconciliations are prepared for the main account, the business account and for the imprest account by the Finance Officer. These are reviewed by the Town Clerk and the Chair of the Policy & Resources Committee.
- J. Year end Accounts**
- These will be reviewed at my visit in May or June 2023.
- K. Correct declaration of exemption from limited assurance review in 2021/22**
- Not applicable – the Council was subject to a limited assurance review in 2021/22.
- L. If the authority has an annual turnover not exceeding £25,000, it publishes information on a website in accordance with the Transparency Code**
- This test is not applicable as the Council has a turnover which exceeds £25,000.
 - Although this test is not relevant for Earley Town Council, it should be noted that it is considered best practice for councils with a turnover exceeding £25,000 to comply with the Transparency Code 2015. As a result, Earley Town Council provides listings of payments over £500 on its website.
- M. During summer 2022 this authority has correctly provided the proper opportunity for the exercise of public rights**
- The Council provided the opportunity for the exercise of public rights for the correct number of days within the correct timeframe and this was advertised appropriately.
- N. The authority has complied with the publication requirements for 2021/22 AGAR (as per AGAR Page 1 Guidance Notes)**
- The Council published the notice of conclusion of audit and section 3 of the AGAR on the website before 30th September as required.
- O. The council met its responsibilities as a trustee of trust funds**
- Not applicable – the Council is not a trustee of any trust funds

I trust that these comments are self-explanatory, but please do not hesitate to contact me if councillors would like further details. I should like to thank the Council staff for their assistance during my visit.

Yours sincerely

A handwritten signature in cursive script that reads "Claire Connell". The signature is written in black ink on a white background.

Claire Connell

Report to P & R Committee - 15th March 2023
Grants 2023/2024 (Requested Amounts)

Organisation/Group Name	2023/2024 Request	2022/2023 Award	2021/2022 Award	2020/2021 Award	2019/2020 Award	2018/2019 Award	2017/2018 Award	2016/2017 Award	2015/2016 Award	2014/2015 Award
1996 Earley Squadron Air Training Corps	£4,500	x	x	x	x	x	x	x	x	x
ARC	£2,000	£1,500	£1,500	£1,500	£1,500	£2,000	£1,500	£1,500	£1,500	£1,500
Berkshire MS Therapy Centre	£800	£750	No App	£500	x	£400	£400	£300	£150	x
Berkshire Vision	£1,080	No App	£0	£500	£650	£650	£660	£690	£720	£740
Camp Mohawk	£1,000	x	x	x	x	x	x	x	x	x
Cianna's Smile	£1,000	x	x	x	x	x	x	x	x	x
Citizens Advice (Reading)	£2,000	£750	£1,000	£800	£876	£1,000	£900	£720	£900	£850
Citizens Advice (Wokingham)	£4,000	£2,000	£2,000	£1,200	£1,124	£1,000	£900	£1,080	£900	£850
Chemogiftbags	£4,085.95	x	x	x	x	x	x	x	x	x
Cruse Bereavement Care -Berkshire	£600	No App	£500	£200	£300	£200	£600	£500	£500	£500
EarleyBus	£750	£725	£725	£725	£700	£650	£650	£650	£650	£650
Earley Day Centre	£400	£500	£200	£300	£200	x	£200	x	x	£500
Earley District Guides **	£5,800	x	x	x	x	x	x	x	x	x
EASI	£300	£300	£150	£100	x	x	x	x	x	x
Earley Environmental Group (EEG)	£400	x	x	x	x	x	x	x	x	x
First Days Children's Charity	£1,500	£1,500	x	x	x	x	x	x	x	x
Home-Start Wokingham District	£1,200	£600	£600	£500	£500	£350	£350	£350	£350	£250
Keep Mobile	£1,695	£600	£0	x	x	x	x	x	x	x
Link Visiting Scheme	£1,500	£500	£800	£500	x	£500	£500	£250	x	£0
Loddon Primary School PTA	£5,000	x	x	x	x	x	x	x	x	x
Me2 Club	£500	£500	£500	£300	£500	£400	£300	£250	x	£250
Parenting Special Children (PSC)	£1,500	x	x	x	x	x	x	x	x	x
Readibus	£5,000	No App	£1,500	£1,500	£1,500	£1,500	£1,500	£1,500	£6,000	£6,000
Reading Male Voice Choir	£135	£200	x	x	x	x	x	x	x	x
Trinity Church	£500	x	x	x	x	x	x	x	x	x
Wokingham Volunteer Centre	£500	£0	£250	£100	£100	£100	x	x	x	x
Wokingham Waterside Centre	£686	£2,000	x	x	x	x	x	x	x	x
TOTAL REQUESTED	£48,431.95									

05/12/2022 - Previous applicants informed application process open on 12th December 2022

16/01/2023 - Reminder email sent

Application process advertised on ETC website & noticeboards

 Request for 2023/2024
 Award last year

Earley District Guides ** have requested between £1000 - £5800 (higher amount is showing on above table)

NOTE: Grant Budget for 2023/24 is £40,000 (includes amount for sports sponsorship, previously £750)

Report dated 06.03.2023



EARLEY TOWN COUNCIL

ANNUAL LEAVE POLICY

Annual leave entitlement

Annual leave entitlement is awarded in accordance with the National Joint Council for Local Government Services National Agreement on Pay and Conditions of Service as set out in the Green Book.

Your paid leave entitlement is set out in your contract of employment. The basic leave entitlement for a full-time member of staff is 22 days per annum (increasing to 23 days per annum effective as of 1st April 2023), rising to 25 days after five years of continuous service. The entitlement as expressed applies to five day working patterns. For alternative working patterns an equivalent leave entitlement will be calculated.

Part time employees receive a pro-rated entitlement according to their hours of work.

Extra Statutory Holidays

Employees shall have an entitlement to two extra statutory days holiday, the timing of which may be determined by the authority in consultation with the employees or recognised Trade Unions with a view to reaching agreement, or added to annual leave by local agreement.

Leave year

The leave year runs from 1st April to 31st March. It is your responsibility to manage your leave in such a way that you are able to take it all during the leave year.

The annual leave entitlement of employees leaving or joining the Town Council is proportionate to their completed service during the leave year.

Carrying over leave

Other than in exceptional circumstances, it is not possible to carry over unused days of leave from one leave year to the next, nor will any payment be made for leave unused at the end of a leave year. Thus, leave untaken at the end of a leave year is lost.

Where it has not been possible to take all your leave in the current leave year, and only with prior consent from the Town Clerk (or the Council in the case of the Town Clerk), you will be permitted to carry forward up to 5 days leave. This must be taken within the first two months of the new leave year.

Requesting leave

An Annual Leave Request Form should be completed and submitted to the Deputy Town Clerk or Town Clerk with as much notice as possible and at least 4 weeks prior to the date being requested. This will allow the council to plan workloads. Before granting leave we will consider;

- The team's workload,
- The need for office or team cover, and,
- Whether other staff have the same time off (requests for leave will be considered on a first come, first served basis)

Any leave requests received with less than 4 weeks' notice will be considered on a case by case basis.

The council will balance your needs against the needs of other staff before agreeing to leave. If you take leave without such permission it will be treated as unauthorised absence and dealt with under the Disciplinary Procedure.

Sickness during leave

If you become ill during a period of paid annual leave and wish to have this sickness absence discounted from the period of paid leave taken, you must comply with the requirements of the sickness reporting and certification procedure and you must provide a fit-note confirming that you would not have been fit enough to carry out your usual duties during this time. It is important that you contact the Deputy Town Clerk or Town Clerk (or the Council in the case of the Town Clerk), on the first day of sickness and keep the council up to date during the period of sickness.

Payment of annual leave

The council does not offer payment in lieu of leave entitlement unless you are leaving the council and have not taken leave entitlement that you have accrued at the time of leaving.

Payment in lieu

If you leave during the course of a leave year, and cannot take any outstanding accrued leave before your last day, you will receive a payment in lieu of any outstanding accrued leave. In such a case, a calculation will be made of the amount of paid leave due to you, on a pro rata basis, for that part of the leave year up to the date of termination of the contract. Holiday pay will be based on your current rate of pay including any regular overtime.

If, however, you have taken more paid leave than is due by this calculation, then a deduction will be made from your salary payments for an amount at your basic daily rate for the days in question. Such a deduction will be deemed to be a contractually authorised deduction.

Date of adoption: 31st March 2021
Date of review: 15th March 2023
Date for next review: March 2026



EARLEY TOWN COUNCIL

SICKNESS ABSENCE POLICY

Introduction

Earley Town Council is committed to the health, safety, and wellbeing of all staff. The council aims to encourage all its employees to maximise their attendance at work whilst recognising that, from time to time, employees may be unable to come to work due to ill health.

The sickness absence policy aims to ensure that absence is managed in a consistent, supportive and effective way so that operational and service levels are maintained. This policy applies to all staff with a contract of employment and is in line with ACAS guidance.

The Sickness Absence Reporting Procedure outlined in this policy provides information for all employees on how to report their sickness absence to their line managers and failure to follow the sickness absence reporting procedure may lead to disciplinary action.

Definitions

“Management Team” – for the purpose of this policy, the “Management Team” includes the Town Clerk, Deputy Town Clerk or Operations Manager.

“Line Manager” – for the purpose of this policy, the “line manager” includes the Town Clerk, Deputy Town Clerk or Operations Manager. It may also include other staff in a supervisory role if the duty is delegated by a member of the Management Team.

Sickness Absence Reporting Procedure

Where a member of staff is unable to attend work due to unforeseen circumstances, the member of staff is required to contact Earley Town Council on the first day of absence. This contact should be made as close to their start time as possible and no later than one hour after their normal commencement time. Where possible, the member of staff should speak directly to the Management Team. In the event of their unavailability, the staff member should either speak to a member of the administrative team or leave a message on the answer machine.

During the call the member of staff should explain:

- Why they are unable to come to work;
- How long they think the sickness absence might last;
- What action they are taking to mitigate the effects of the illness, e.g. visiting the doctor;
- Where they can be contacted during the day should their line manager need to get in touch with them;
- Any outstanding or urgent work that needs to be dealt with.

It is not acceptable to leave messages reporting absence with colleagues who are not responsible for absence reporting. Only in exceptional circumstances should a relative or friend telephone if the member of staff is not able to do so themselves.

The Management Team (or member of staff taking a message) will complete a First Call Reporting Form on day one of a member of staff informing them of their absence. This information will be passed to the Deputy Town Clerk for recording on the absence monitoring system, and the form will be stored on the individual’s personnel record.

If a member of staff falls ill during a working day and needs to leave work, the staff member should inform the Management Team and seek permission to leave work. A First Call Reporting Form will be completed and the absence recorded as detailed above.

All injuries, accidents, illnesses or diseases arising from work activity must be reported to the Management Team as soon as possible after the incident regardless of their severity. The employee or manager should ensure that the details of the incident including the remedial actions taken are completed on either an Incident Form or in the Accident Book depending on the severity.

Contact during Sickness Absence

All members of staff are expected to maintain contact with their line manager during their sickness absence to update them on the expected return to work date.

Where the absence is not covered by a fit note, the member of staff would be expected to contact their line manager on a daily basis, unless otherwise agreed by the line manager.

Where the sickness absence is likely to be long-term, the line manager must ensure that they maintain contact with the member of staff during the period of sickness absence. This frequency of contact will be agreed between the line manager and staff member.

Days 1 – 7 of Sickness Absence (includes any non-working days)

If an absence lasts for seven calendar days or less, on the first day back at work, employees will be required to complete a Sickness Self-Certification Form giving the reasons for absence. The Certificate will be countersigned by the line manager and kept in the individual's personnel file.

Sickness Absence that Exceeds 7 Days (includes any non-working day)

For absences that exceed 7 continuous calendar days, staff members are required to submit a fit note, usually provided by their GP, to the Management Team. From this point onwards medical certificates must be submitted in a timely manner to cover any further periods of absence. Sick pay may be withheld in the event of non-receipt of medical certificates.

Post-dated certificates, covering a period prior to the doctor's appointment will only be accepted in exceptional circumstances.

Non-Working Day

In reporting sickness absence it is important to understand the relevance of the "non-working" day, particularly for those who do not work the standard week (i.e. Monday to Friday). For example, for a part time member of staff who normally works Monday to Wednesday each week, and who rings in sick on the Monday, Tuesday and Wednesday, the 8th day of absence will be the following Monday, i.e. the eighth calendar day, when a fit note will be required. If the employee returns to work on the 8th day and it is her/his first day of fitness, only the normal working days (in this case Monday, Tuesday and Wednesday) would be recorded as absences against the sickness record.

Unauthorised Absence

Unauthorised absence is when an employee is absent from work without permission. Unless the absence is an emergency, unauthorised absence is a breach of contract. Absence that has not been notified in accordance with this policy will be treated as unauthorised absence, unless a reason is subsequently given which the line manager considers acceptable.

If a member of staff does not report for work and has not reported their absence following the above procedure, their line manager should make all reasonable efforts to contact them e.g. by telephone or in writing and should record any action taken.

Failure to report sickness absence in accordance with this procedure may result in the loss of sick pay and may invoke the disciplinary process.

Persistent Short-Term Absences

Where there appears to be a problem of persistent short absences, either due to a variety of reasons or a persistent medical condition, the line manager should explore with the member of staff whether there are any underlying problems that are causing the absence and would normally request a referral to Occupational Health unless a reason exists for not doing so.

As a guideline the following will normally be regarded as persistent short-term absences and will trigger this procedure:

- Three periods of sickness absence in a 6-month period
- 12 days within a 12-month period
- Regular absence on certain days
- An employee may also be considered to have an unacceptable level of persistent short term absence where a combination of odd days, longer periods and patterns of absence cause the line manager concern.

Pregnancy Related Sickness

Pregnancy-related sickness absence should be recorded separately and should not be taken into account when looking at targets for absence levels.

An employee who is absent due to a pregnancy-related illness during the four week period prior to their due date will be required to start their maternity leave on the date that they go off sick, and will be entitled to maternity pay and not sick pay. Odd days of pregnancy-related illness during this period may be disregarded if the employee wishes to defer the start of their maternity leave period, and a risk assessment does not indicate that carrying out work will endanger their pregnancy.

Disability Related Sickness

Staff who are absent due to an underlying health condition which is covered under the Equality Act 2010 may be managed in line with the principles of this policy. However, the Council recognises the need for the policy to be applied flexibly in those circumstances in order for staff to be effectively supported.

Return to Work – Return to Work Interview

On returning to work, employees may be required to attend a return-to-work interview with their line manager to discuss their absence. A return to work interview should take place for all periods of absence of 4 days or more. Where the employee is returning from long-term sickness absence, a discussion regarding their return to work plan should have already taken place, however, it is still recommended that the line manager meet with the returning employee. These interviews should ideally be done on the employee's first day back at work. Return to Work forms will be kept in the individual's personnel file.

Where the line manager is unavailable another member of the Management Team should undertake the interview but the employee's views should be taken into account if they only wish to speak to their line manager.

In the interview the line manager will ask the member of staff about their illness and how well they have recovered. The purpose of the return to work interview is:

- To establish the reasons for the absence and complete the necessary sickness certification form
- To give the manager the opportunity to check that the employee is fit enough to return to work
- To give the member of staff an opportunity to discuss any concerns they may have
- To signpost the member of staff to any relevant advice or support services available
- To raise the option of the member of staff seeing Occupational Health via a management referral if appropriate
- To make the employee aware of any changes that may have occurred during his/her absence
- To discuss any return to work programme or action plan, as appropriate

Employees are expected to return to work as soon as they are fit to do so.

If the employee has been absent for 1 month or more, or they have mentioned they have a medical condition or their absence was a result of an accident at work then the employee may be referred to Occupational Health before their return to work.

Formal Sickness Absence Review Meeting

At any point where an employee's sickness absence record becomes a cause for concern, a formal sickness absence review meeting will be arranged with the line manager and employee concerned.

The employee should be given at least 5 working days' notice of the meeting in writing (unless the employee agrees to less). He or she may choose to be accompanied at the meeting by a trade union representative or work colleague.

The objectives of the sickness absence review meeting are:

- To give the employee and their manager the opportunity to review the attendance record of the employee
- To ensure that the information on the sickness absence record is up-to-date and accurate and that the employee agrees with the facts, i.e. the nature and duration of the illness in each case, the likelihood of the illness returning or some other illness occurring.
- To give the employee the opportunity to discuss the reasons for their periods of absence and review any previous efforts to assist the employee and to discuss any further assistance that may be possible to help reduce the level of absence.
- To explain to the employee the difficulties in providing services to residents and the demotivating effects experienced by colleagues which arise from the employee's absence.

After taking the above information into consideration the line manager should:

- Inform the employee that a clear improvement in attendance is required over a specific period (no longer than three months).
- Establish with the employee a programme to reduce the level of absence. Progress should be monitored at regular intervals.
- Consider referring the employee to Earley Town Council's Occupational Health provider to obtain a medical opinion on the person's fitness. This should particularly be considered where the employee suggests that an underlying medical problem is, or may be, a contributory factor.
- In cases of suspected abuse of the sickness absence procedure or where there is a concern about the level or type of absence a member of staff may be required to provide a fit note for each absence regardless of duration. Earley Town Council would in these circumstances cover the costs incurred by the individual in gaining such medical fit notes, for absences of less than 7 days.

Review Process

During the review period the employee's attendance should be closely monitored and the line manager should discuss all sickness absences with the employee in line with absence policy.

At the end of the specified review period the line manager should decide whether or not there has been a clear improvement in the employee's attendance.

Where there has been a clear improvement the employee should be advised of this in writing and informed that no further formal review will take place as long as the improvement is maintained.

Where there has not been a clear improvement in the review period, i.e. the pattern of sickness continues or the required levels of attendance are not met, the Disciplinary/Capability Procedure may be invoked.

Sickness during a Period of Paid Holiday or Unpaid Leave

Occasionally, a member of staff may become ill whilst they are taking a period of paid holiday or unpaid leave and wish to have this absence classed as sick leave. This is possible as long as the member of staff can provide a "fit note" from their GP, confirming that they would not have been fit enough to carry out their usual duties at that time. Staff who provide a "fit note" can claim back annual leave, but not Christmas closure days, which fall during the absence period. **It is important that you contact the Management Team on the first day of sickness and keep the council up to date during the period of sickness.**

Long-Term Absence

For the purposes of this procedure, long-term sickness absence is defined as being continuous absence of a month or more or cumulative absence which aggregates to a month or more within a 'rolling' period of 12 months in respect of a particular medical condition(s).

In these circumstances it is likely that a management referral to Occupational Health will be recommended which will provide advice on the impact of the illness, a likely date of return and any rehabilitation advice.

Referral to Occupational Health is likely to entail contact with the employee's GP or consultant, which will require consent under the Access to Medical Reports Act 1988. Where this is necessary the employee will have the procedure explained to them by Occupational Health and will be asked to complete the appropriate consent form.

It should be noted that in circumstances where an individual refuses to give their consent to the referral to Occupational Health, a decision may have to be made about their future employment without the help of a medical opinion, which may be to their disadvantage.

The line manager should maintain regular contact with the employee by the most appropriate means e.g. letter, telephone, email or home visits. A record must be kept of all contact made and this should be placed on the employee's personal file.

It is important to point out that a home visit can only take place by prior agreement with the employee and there is no obligation on the employee to agree to a home visit. If a home visit is unwelcome, the line manager should suggest an alternative location. The line manager may be accompanied at a home visit by another member of staff.

Still Unfit to Return to Work

Where the advice from Occupational Health confirms that the employee is still unfit to return to work, no immediate action is necessary other than to continue to monitor the situation. This approach will

be appropriate where a full recovery is likely within a timescale that will not cause unacceptable operational difficulties.

If the employee has been off work for 3 months or more, the line manager should arrange to meet the employee to discuss how their recovery is progressing, to discuss any concerns that he or she may have about their absence from work and to review the support that can be provided.

Return to Work Plan/Rehabilitation

If the medical advice is that the employee would be able to return to work on a limited basis or if appropriate adjustments were made to the place of work and/or to the way in which the work is conducted, full consideration will be given to whether this can be reasonably accommodated.

The employee will then be invited to a meeting with their line manager to discuss the return to work plan. The employee may choose to be accompanied at the meeting by a work colleague or trade union representative if they so wish.

Redeployment

If the advice from Occupational Health is that the employee will no longer be able to undertake the role for which they were appointed, consideration will be given as to whether there is any alternative post to which the person may be transferred.

Careful assessment of redeployment opportunities within Earley Town Council will be undertaken. There can be no guarantee of identifying an alternative post into which an employee can be suitably redeployed. If in the event no suitable redeployment is found, payment of salary will be made in accordance with the employee's notice entitlement.

Where possible, consideration will be given to providing any training which the employee may require in order to meet a person specification.

Suspension on Medical Grounds

There may be occasions where it is necessary to suspend an employee from work on full pay on medical grounds where there are concerns about their health and safety at work or the safety of others.

Where it is the nature of the work that gives rise to the concerns over safety, consideration will be given to the possibility of any other work that the individual could carry out on a temporary basis. Where it is not possible to find alternative employment for the member of staff on a temporary basis, they should be informed of the decision to suspend them on medical grounds on full pay. This decision must be confirmed in writing.

Permanent Ill-Health/Early Retirement

Any application for early retirement on the grounds of ill-health is determined under the rules of the relevant pension scheme.

Where a member of staff is considered by Occupational Health to be permanently unfit to return to their current post, and redeployment is not a feasible option, the possibility of an early retirement on the grounds of ill-health will be discussed with the member of staff. Further details are available in the Earley Town Council Pensions Policy.

Dismissal On The Grounds Of Medical Incapacity

If the medical evidence confirms that the employee will be unable to return to work in the foreseeable future, or within an acceptable timescale, consideration will be given to the termination of their employment.

In these circumstances, the management team will arrange a meeting with the employee. The employee will be given the opportunity to be accompanied at the meeting by a trade union representative or work colleague.

If no new information is forthcoming to challenge this conclusion the employee will be given written notification that if they are not able to return to work by a given date then they will be served with notice of the termination of their appointment. The termination date will normally be after entitlement to sick pay has expired, though may be earlier where appropriate.

If at the end of the stated period the employee has not returned to work there will be a further meeting with the employee. If there have been any significant developments it may be necessary to obtain further medical reports before any final action is taken. Where a return to work in the foreseeable future still appears unlikely the appropriate notice would be given to end the employee's employment.

The employee would also be notified of their right to appeal.

Where an employee wishes to exercise the right of appeal he/she should write to the Town Clerk setting out the grounds of the appeal. This should be done within 10 working days of receipt of the written notification of the outcome of the meeting.

Where the appointment is terminated, Earley Town Council would be willing to consider a future job application from the member of staff if his/her health has improved sufficiently. Before any offer of employment is made, Earley Town Council would seek the medical opinion of Occupation Health specialist who will consult with the individual's GP/consultant, as appropriate, to determine the individual's 'fitness' for the post.

Appeals

In the case of dismissal on the grounds of medical incapacity the employee has the right to appeal. Appeals will normally be limited to a review on the following grounds:

- That there is new relevant medical evidence available
- That there was a material procedural mistake or omission at any stage of the formal procedure
- That there has been unreasonableness and unfairness in the investigation or capability process including the conclusions of the Chair

Any appeal under this procedure must be made in writing within 5 working days of the date of the written notification to the employee of the decision. The appeal should state the grounds upon which it is made and shall be made to the Town Clerk.

The appeal meeting will be held as soon as practicable. Notice shall include who will hear the appeal and time, date and location of the appeal meeting. Any documents which need to be exchanged must be provided at least 5 days prior to the meeting.

The employee shall have the right to be accompanied by a work colleague or trade union representative. The role of the companion is to accompany the employee, and the companion may put forward and sum up their case if required by the employee. The employee must inform the Appeal Chair of the identity of the companion in advance of the appeal meeting. If the companion is unable to attend the date and time arranged, the meeting may be postponed by up to 5 working days.

The relevant documentation to be presented at the appeal, copies of all paperwork or original proceedings, will be circulated in advance to both parties. Any new evidence upon which the employee wishes to reply must be provided to the Appeal Chair 5 days prior to the appeal.

The outcome of the appeal shall be notified in writing to the employee by the Appeal Chair as soon as possible following completion of the appeal. A written record will be made of the appeal and will be available to the employee.

Pay Whilst Off Sick

Sick pay entitlement is detailed within an employee's contract of employment and awarded in accordance with the National Joint Council for Local Government Services National Agreement on Pay and Conditions of Service as set out in the Green Book.

The Council may, at its discretion, extend the period of allowance in an individual case if the circumstances so justify.

Medical and Dental Appointments

Requests for time off to attend such appointments will be dealt with sympathetically, however, it is expected that you attend medical or dental appointments in your own time where possible. Where this is not possible, appointments should be arranged to minimise any absence from work, for example, at the beginning or end of your normal working day. You may be asked to provide your appointment card or evidence of medical or dental appointments.

Date of adoption: 31st March 2021

Date of review: 15th March 2023

Date for next review: March 2026



EARLEY TOWN COUNCIL

ANTI-FRAUD & CORRUPTION POLICY

Introduction

Earley Town Council is committed to ensuring effective safeguarding of the public money and all other assets and resources for which it is responsible. Therefore the Council is committed to the prevention, detection and investigation of all forms of fraud and corruption which could threaten the security of its assets or its reputation.

In administering its responsibilities, Earley Town Council will operate financial control systems which mitigate against fraud and corruption, whether it is attempted from outside or inside the Council. The Council is committed to an effective anti-fraud and corruption strategy designed to:

- Encourage prevention
- Promote detection
- Identify a clear pathway for investigation

The Council expects to lead by example and the propriety and accountability of members and staff at all levels will ensure adherence to all legal requirements, rules, procedures and practices.

The Council also expects those individuals in outside organisations (e.g. suppliers, contractors) with which it comes into contact, to act with integrity and to assist the Council in implementing measures designed to prevent fraud and corruption.

The Council's anti-fraud and corruption strategy is based on a series of comprehensive and interrelated procedures, designed to frustrate any attempted fraudulent or corrupt act. This covers:

- Culture
- Prevention
- Detection and Investigation
- Training

The Council is subject to a high degree of external scrutiny of its affairs by a variety of bodies and people, including:

- Internal Auditor
- External Auditor
- The Public – Annual inspection of the accounts.
- HM Revenue and Customs

As part of the Auditors' duty, they are required to ensure that the Town Council has in place adequate arrangements for the prevention and detection of fraud and corruption.

Culture

Earley Town Council is determined that the culture and tone of the organisation is one of honesty and opposition to fraud and corruption. There is an expectation and requirement

that the individuals and organisations associated with the Council will act with integrity, and that Council members and employees at all levels will lead by example in these matters.

The Council's employees are an important element in preventing fraud and corruption, and they are positively encouraged and expected to raise any concerns that they may have on these issues where they are associated with the Council's activities. This they can do in the knowledge that such concerns will be treated in confidence, properly investigated and fairly dealt with. Members of the public are also encouraged to report concerns through the Town Clerk or via Councillors.

The Town Clerk is responsible for implementing the investigation of any allegation of fraud or corruption. Where appropriate they will appoint an independent investigator and will inform the Police at the appropriate and earliest possible stage of the investigation. The Town Clerk will also:

- Deal promptly with the matter
- Record all evidence received
- Ensure that evidence is sound and adequately supported
- Ensure security of all evidence collected
- Contact Auditors
- Implement Council disciplinary procedures, where appropriate

The Town Clerk is expected to deal swiftly and firmly with those who defraud the Council or who are corrupt and the Council, including members, will be robust in dealing with financial malpractice.

There is, of course, a need to ensure that any investigation process is not misused and, therefore, any abuse, such as raising unfounded malicious allegations, will be dealt with as a disciplinary matter and is likely to be viewed as Gross Misconduct.

No information will be given to the media regarding fraud and corruption investigations until such times as the matter becomes public knowledge, usually through criminal proceedings in the courts.

Prevention

Employees

The Council recognises that a key preventive measure in the fight against fraud and corruption is to take effective steps at the recruitment stage to establish, as far as possible, the previous records of potential employees, in terms of their propriety and integrity. In this regard temporary and contract employees will be treated in the same manner as permanent employees.

Employee recruitment will be in accordance with the procedures laid down in the Council's Recruitment and Retention Policy and, in particular, the Council will obtain written references of potential employees before employment offers are made.

The role that all employees are expected to play in the Council's framework for internal control is explained as part of the induction process. Employees are expected to follow guidelines contained in the staff handbook and the financial regulations.

Employees must disclose any financial interests in contracts relating to the Town Council. Employees are also reminded that they may not accept any fees or rewards whatsoever, other than by proper remuneration.

New employees will be asked to disclose any criminal convictions as part of the recruitment process. Existing employees should also declare any convictions whilst employed by the Council. DBS checks may be carried out on existing and new employees.

Members

Members are required to operate within the constraints of the following regulations:

- The Councils adopted Code of Conduct
- Chapter 7 of the Localism Act 2011
- The Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012 (S.I. 2012/1464).

Internal Control Systems

The Town Clerk has a statutory responsibility to ensure the proper arrangement of the Council's financial affairs, and has developed financial codes of practice and accounting instructions, which underpin financial regulations and outline the system, procedures and responsibilities of employees in relation to the Council's financial activity.

The Council has developed financial systems and procedures which incorporate efficient and effective internal controls. This includes adequate separation of duties to ensure that, as far as possible, financial impropriety is prevented. The Town Clerk will ensure that such controls, including those in a computerised environment, are properly maintained and effective, including documentation and review of the controls.

An external qualified accountant independently monitors the existence, appropriateness and effectiveness of these internal controls.

Detection and Investigation.

The internal control systems within the Council have been designed to provide indicators of any fraudulent activity, although generally they should be sufficient in themselves to deter fraud. It is the responsibility of the Town Clerk to ensure that arrangements are in place to give reasonable assurances of detection and prevention of fraud. However, it is often the alertness of employees and the public that identifies that fraud or corruption may have been committed or is in progress.

If fraud and/or corruption is reported then the following responses will occur:

- Consistent and confidential treatment of information regarding fraud and corruption
- Investigation by an independent and experienced person
- When appropriate, submission of a full report to the Police
- Implementation of a fraud response investigation plan
- Optimum protection of the Town Council's interest

Depending on the nature and the anticipated extent of the allegation, the Internal Auditor will normally work closely with the Town Clerk and other agencies, such as the Police, to ensure that all allegations and evidence are properly investigated and reported upon and, where appropriate, maximum recoveries are made for the Council.

The Council's disciplinary procedures will be used where the outcome of the investigation indicates improper behaviour. Where financial impropriety is discovered, the Police will be called in. The Crown Prosecution Service determines whether a prosecution will be pursued.

The External Auditor has the power to independently investigate fraud and corruption, and the Town Council may use their services for this purpose.

Training

The Council recognises that the continuing success of its anti-fraud and corruption strategy, and its general credibility, will depend largely on the effectiveness of programmed training and the responsiveness of employees throughout the organisation.

To facilitate this the Council supports the concept of induction training, together with detailed and specific training for employees involved in internal control systems, to ensure that their responsibilities and duties in this respect are regularly highlighted and reinforced. The possibility of disciplinary action against employees who ignore such training and guidance is made clear within this strategy.

Conclusion

The Council has in place a clear network of systems and procedures to assist in the fight against fraud and corruption. It is determined that this arrangement will keep pace with any future development, in both preventative and detection techniques regarding fraudulent or corrupt activities that may affect its operation or related responsibilities.

Date of policy:

Approving committee: Policy & Resources Committee

Date of committee meeting:

Policy effective from:

Date for next review:



EARLEY TOWN COUNCIL

CREDIT MANAGEMENT POLICY

This document presents a basic set of good practice guidelines for the sale of Earley Town Council's goods and services.

Charging For Goods and Services

Goods/services should only be provided on receipt of an official order or booking from the customer.

Charges will be reviewed at least every twelve months. Officers should be notified of any changes and customers made aware in writing where appropriate.

Before undertaking any additional works or supplying any supplementary goods/services, it is essential to obtain written authority from the customer, including acceptance of the additional costs involved.

An invoice should be raised once the service has been received or goods delivered except in circumstances where payment in advance is required. If the charge is to include Value Added Tax (VAT), this must be made clear to the customer. All VAT charges will conform to the requirements of the HMRC.

Raising Invoices

If payment can be secured before goods are supplied, then this should be done.

All sales of goods/services must be identified and invoices raised accordingly. Responsible Officers must ensure that all income due has been claimed and that appropriate invoices have been raised. There must be a valid, documented reason for any uninvoiced work/service and these must be approved by the relevant committee.

Unless stipulated otherwise, all invoices must be raised as soon as practicable after the goods or service has been delivered.

All invoices must be in the format output from the accounting system (Rialtas), no manual invoices should be issued.

If the goods/services are subject to VAT, this must be shown and coded separately on the invoice.

All invoices should be checked for accuracy, as this will reduce the number of credit notes that the Council will need to issue.

Credit Notes

If an invoice is raised in error it must be cancelled with a credit note. Adequate documentation or information should be supplied to support the credit note. The credit note and supporting information should be filed accordingly in the 'RBS Sales Ledger Invoices' folder.

A credit note will also be raised as part of refunding a customer, this will be either a full or partial refund depending on the particular circumstances.

Write Offs

A debt should only be written off when it is a valid debt and the Council is unable to secure payment.

If a debt is to be written off, it must be approved by the Policy & Resources Committee if greater than a value of £100 and referred to Council if greater than £5,000. The Responsible Financial Officer (RFO) shall only write off a debt below the lower threshold after notifying the Chair of the Policy & Resources Committee, who may ask for the matter to be brought to the Committee.

All write offs should be supported by the relevant documentation/information as to the reason for write off.

In accordance with HM Revenue and Customs regulations, VAT will be reclaimed by the VAT return.

Debt Recovery

All staff must recognise the importance of recovering outstanding debts.

The Town Council's standard payment terms are 28 days. If a payment becomes overdue, a statement of account and a request for payment will be sent via email and/or post.

This process will be repeated after a further 14 days unless payment in full has been received or alternative arrangements have been made with the debtor.

If, after a further 14 days, payment in full has not been received, a further email and/or letter will be sent requesting payment within 7 days.

The Town Council may, at any stage listed above, follow up with a phone call if no response is received to the email or letter.

If the debt remains outstanding and no payment arrangements have been agreed between the debtor and the Council, the debtor will be advised that the Council may choose to take court action if payment remains outstanding.

It is the responsibility of the Finance Officer to regularly update the Town Clerk (RFO) on any outstanding debtors and steps taken to secure payment.

For debts below £500 the RFO shall determine the appropriate action to take in consultation with the Chairman of the Policy & Resources Committee and report the same to the next meeting of the Committee.

For debts above £500 the Policy & Resources Committee/Council shall determine the appropriate action to take.

At every stage of the collection process, full records must be kept of any discussions or correspondence between the Council and the debtor.

In respect of all overdue payments, the Town Council reserves the right to suspend all future bookings/services at any point during the collection process until payment in full has been received.

The Town Council reserves the right to add a charge to cover lost interest on the monies outstanding, where the value is greater than £100.

If a dispute or query is raised in respect of the invoice then further recovery should be suspended, until the matter is resolved. This should be done swiftly.

Excess Payment

A payment made in excess of the debt invoiced will result in one of the following actions as appears reasonable:

- a) It may be returned to the payer with a request for the correct payment
- b) It may be accepted and the appropriate refund made in respect of the excess
- c) It may be accepted and, with the agreement of the customer, held on their account and allocated against a subsequent invoice.

Conduct In Collecting Debts

The Council will not use oppressive or intrusive collection methods.

The Council will not act in a manner intended to embarrass the debtor.

The Council will be discreet when attempting to contact the debtor, whether by telephone, email or letter.

The Council will ensure that all attempted contact with debtors is made at reasonable times and at reasonable intervals.

Unless instructed otherwise by the debtor, the Council will not discuss or disclose to anyone the customer's information. Notwithstanding this provision the Council may disclose customer information to any agent or body instructed to obtain payment on its behalf.

The Council will not use improper means to obtain the telephone number or address of the debtor.

Review and Amendment of Practice

It shall be the duty of the Policy & Resources Committee to review this policy every three years.

Date of policy:

Approving committee: Policy & Resources Committee

Date of committee meeting:

Policy effective from:

Date for next review:



STAFF RECRUITMENT & RETENTION POLICY

Recruitment of Staff

Although there is no requirement to do so, the Town Council will normally advertise staff vacancies. Such vacancies as may arise may be filled by whatever method the Town Council sees fit to use.

Advertisements of staff vacancies will be posted on the Town Council noticeboards and website, the Wokingham Borough Council website, and any other appropriate platform for the vacant role (e.g. SLCC, NALC, Grounds Management Association). The closing date for receipt of applications and the interview date will be included in the advert.

Application for vacancies will be by means of application form, CVs will not be accepted.

All received applications will be viewed and assessed in accordance with the person specification and job description of the vacancy. A shortlist will be drawn up for those candidates selected for interview.

Candidates will be selected taking full account of the provisions of any anti-discriminatory legislation in force at the time.

Interviews will normally be conducted either on the same day or over two consecutive days. A list of questions will be drawn up to assess specific skills, knowledge, aptitude and attitudes of each candidate.

Interviewing officers will usually be the Town Clerk and the appropriate Line Manager. If the recruitment is in relation to the role of Town Clerk or Deputy Town Clerk, then the interview panel may include up to three Councillors.

Offers of employment following the interview process described above will normally be made initially by telephone and followed up by a formal letter.

All offers of employment are made subject to satisfactory references being received and are subject to a six month probationary period on both sides.

As part of the recruitment process, new employees will be asked to disclose any criminal convictions. Appointments may also be subject to a satisfactory DBS check and/or medical check, this requirement will be made clear within the recruitment pack.

All staff employed by the Town Council are expected to sign the Town Council's formal Contract of Employment on appointment.

All staff employed by the Town Council are paid in accordance with the nationally negotiated local government pay scales in force at the time.

All qualifying employees with a contract of employment for at least 3 months will be automatically enrolled into the Local Government Pension Scheme (LGPS) under

Regulations pertaining at the time of appointment. Employees can choose to opt out of this scheme at any time.

Retention and Training of Staff

All staff employed by the Town Council will be subject to the Town Council's annual appraisal scheme.

The appraisal scheme has been formulated to provide a method of identifying any further training needs as well as monitoring staff performance and aiding in the retention of valuable members of staff.

The Town Council sees the provision of training as enhancing individual employees' opportunities for personal advancement, primarily within the organisation, where those opportunities exist. Staff training will also enhance the aim of high quality service provision by the Town Council.

When staff vacancies arise, employees already employed by the Town Council will be welcome to apply. Any 'promotion' will be considered on merit. Length of service with the Town Council, and the loyalty that this implies will be taken into account but will not be an over-riding issue for consideration.

Where appropriate, the Town Council will meet the cost of training, with the proviso that such costs will be refunded if the employee leaves the Town Council's employment within a period of two years of completion of such training. This will ensure that the full benefit of the training funded by the Town Council is retained.

Where appropriate, and provided it meets the current business requirements of the Town Council, it will seek to provide opportunities whereby staff can extend their personal and career development prospects by assuming additional responsibilities on a temporary or time limited basis. A system to encourage innovative thinking may be used to further this aspiration.

Employment Legislation

All staff employed by the Town Council will be treated in accordance with prevailing employment legislation. Such legislation will include, but is not restricted to, the following:

- Equality Act 2010
- Health & Safety at Work Act 1974
- Employment Rights Act 1996, as amended

Date of policy: 10th February 2023

Reviewed by Policy & Resources Committee: 15th March 2023

Adopted by Council: 29th March 2023

Date for next review: March 2026