

SUDBURY TOWN COUNCIL
MINUTES OF THE MONTHLY MEETING OF SUDBURY TOWN COUNCIL
HELD IN THE TOWN HALL ON TUESDAY 8TH APRIL 2025 AT 7.00PM

Present: Miss A Owen – Mayor of Sudbury, in the CHAIR
Mrs M Barrett Mr A Osborne
Mr N Bennett Mrs J Osborne
Ms J Carter Mr T Regester
K Graham Mr A Stohr
Mr S Hall Mr A Welsh
Mr J Jeagar Mr N Younger
Ms E Murphy

In attendance: Mr C Griffin – Town Clerk
Mrs D Deeks – Administration Manager/s151 Officer
Ms R Price – Business Manager
Ms L Smith – Babergh District Councillor

1. APOLOGIES AND APPROVAL OF ABSENCES

Apologies for absence were received from County Councillor Mr P Faircloth-Mutton.

2. DECLARATIONS OF INTERESTS

Councillors Ms J Carter, Mr A Osborne, Miss A Owen and Mr T Regester declared that they were also Babergh District Councillors.

Councillor Ms J Carter declared that she was also a Suffolk County Councillor.

3. DECLARATIONS OF GIFTS AND HOSPITALITY

No declarations of gifts or hospitality were received.

4. REQUESTS FOR DISPENSATION

No requests for dispensations had been received.

5. MINUTES

RESOLVED

That the minutes of the extraordinary full council meeting held on 21st March 2025 be confirmed and signed as an accurate record.

6. REPORTS

- a) Public Forum – One member of the public was present.
- A representative of the Befriending Scheme, a Sudbury based charity that provided friendship and learning opportunities for vulnerable people, had contacted Suffolk County Council to offer to help students from the Bridge Project. She expressed her concern that the county council had not asked the Befriending Scheme to take on any services but had given the work to another organisation called Leading Lives.
 - She asked whether Leading Lives were taking over the Create building and, if this was the case, had there been a transparent process for the reallocation of services from the Bridge Project.
 - She expressed her disappointment at the lack of feedback from Suffolk County Council.
 - She asked if Babergh District Council were considering the inclusion of the Befriending Scheme in the future of the Create shop in Borehamgate.
- b) Policing Report – PC John Moore, from the Community Police Team for Sudbury, attended the meeting to give a verbal report on the current policing issues.
- Op SPOTLIGHT had been successful in putting more visible police in the town centre and the police hoped that additional funding would soon be available to allow this to continue in the new financial year.
 - Sudbury was one of the top 3 safest places in the country.
 - Street drinkers had appeared as the weather warmed up and problem cases had been addressed through the CPN process.
 - There had been an increase in anti-social behaviour (ASB) in the Kingfisher car park as people now gathered under the new solar panel roofs.
 - Youths had been spoken to about throwing stones at swans.
 - An important drugs arrest had been made and a significant amount of drugs recovered, with an offensive weapon.

RESOLVED

To thank PC John Moore for his report.

- c) Mayor's Announcements:
- On 17th April the Mayor would dress as a bunny rabbit and give easter eggs to children who completed a trail around the shops and market stalls. Children would have to be accompanied by their parents.
 - On 23rd April there would be a meal at Lydia's to raise funds for the Eden Project and Abi's Footprints. As this was also St George's Day, the Mayor was considering putting flags on the tables.
 - The Royal British Legion (RBL) had invited the Mayor to join them to commemorate the 80th anniversary of Victory in Europe (VE) Day with a small service at the war memorial starting at 7:30pm on Thursday 8th May. This would be open to the public and all councillors were welcome to attend.

d) County Councillor's Reports – Councillor J Carter had sent in her report, which had been circulated with the agenda, and is included in pages 283 to 284. Councillor P Faircloth-Mutton had attached a report to his email giving his apologies for missing the meeting and this had been forwarded to all members and is included at page 285. The following points were raised;

- Why had the Suffolk County Council Monitoring Officer not accepted the request by opposition members to call in the decision on bringing the library service back in house?
- Why had Suffolk County Council decided that a single unitary authority for the whole of Suffolk was the best option without consulting?
- Why had 6 lorries been required to fix one pothole on Alder Way?
- Why was the recycling centre in Ballingdon untidy?

RESOLVED

That County Councillors J Carter and P Faircloth-Mutton be thanked for their reports.

e) Babergh District Council (BDC) Report – District Councillor A Osborne had sent in his report, which had been circulated with the agenda, and is included in pages 286 to 288. The following points were raised;

- What was the plan for the land owned by the district council at Hamilton Road?
- Would there be sufficient local infrastructure for all the extra housing that central government had directed in Babergh?
- Why had Babergh District Council decided that multiple smaller unitary authorities for Suffolk was the best option without consulting?
- When would the wave machine at the Kingfisher swimming pool be repaired and working? Unfortunately, this was currently unaffordable.

RESOLVED

That District Councillor A Osborne be thanked for his report.

7. TO APPROVE THE REVISED FINANCIAL REGULATIONS (5.4, 5.7 AND 5.11)

The Town Clerk informed members that NALC had recommended three small changes to financial regulations to incorporate of The Procurement Act 2023 and The Procurement Regulation 2024, which had come into force in the previous month. The changes were to model financial regulations 5.4, 5.7 and 5.11.

RESOLVED

To approve the revised version of the financial regulations at pages 289 to 303 which have been amended to include the new wording of paragraphs 5.4, 5.7 and 5.11 below, as recommended by NALC.

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.

5.7. For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the Legislation regarding the publication of invitations and notices.

5.11. Contracts must not be split to avoid compliance with these rules.**8. TO AUTHORISE THE EXPENDITURE OF UP TO £7,000 EXCLUDING VAT ON PARTY IN THE PARK 2025.**

The Business Manager briefed members on the plans for Party in the Park 2025. Although the full expenditure needed to be approved, it was anticipated that there would be income from stall fees of about £2,860, making the net cost of the event about £3,500, which was close to the amount in the budget. The members representing Sudbury on the district and county councils would be asked to make a contribution towards Party in the Park and this would help to reduce or remove charges for rides.

RESOLVED

That, under the power of the Local Government Act 1972, s.144, members authorised expenditure of up to £7,000 excluding VAT for Party in the Park 2025.

9. TO AUTHORISE THE EXPENDITURE OF UP TO £9,220 EXCLUDING VAT ON THE ANNUAL CONTRACT FOR EMPTYING LITTER AND DOG WASTE BINS.

The Town Clerk briefed members on the charges that Babergh District Council would make for emptying the litter and dog wastebins in financial year 2025-2026. There had been a 20% increase in the charges and each bin would now cost £83.00 for the year. Babergh still considered that they were subsidising the service, as they estimated that the true full cost was much greater.

Sudbury Town Council currently had 49 litter bins and 62 dog waste bins, making the full cost £9,220 excluding VAT for FY 2025-2026.

RESOLVED

That, under the power of the Litter Act 1983, s.6, members authorised expenditure of up to £9,220 excluding VAT on the annual contract for emptying litter and dog waste bins.

10. TO AUTHORISE THE EXPENDITURE OF UP TO £6,000 EXCLUDING VAT ON THE FABRICATION AND INSTALLATION OF A SWING GATE FOR THE ENTRANCE TO MARKET HILL. THIS WILL BE FUNDED BY A SHARED PROSPERITY FUND GRANT.

The Business Manager briefed members on the benefit to the market of having a permanent swing barrier installed across the entrance to Market Hill. This barrier would remain locked open against the side of the road on days when Market Hill was open to traffic but would be closed on market days to ensure that only authorised traders' vehicles could drive on to the market area.

RESOLVED

That, under the power of the Food Act 1984, s.50, members authorised expenditure of up to £6,000 excluding VAT on the fabrication and installation of a swing gate for the entrance to Market Hill. This will be funded by a shared prosperity fund grant.

11. TO AUTHORISE THE EXPENDITURE OF UP TO £5,000 EXCLUDING VAT FOR THE REFURBISHMENT OF THE TOURIST INFORMATION CENTRE.

The Business Manager briefed members on the dilapidated state of the tourist information centre in the Town Hall. There had been a leak that let rainwater in which drained down into the ceiling of the tourist information centre and had stained the paintwork. The repairs to the exterior of the Town Hall in 2024 had fixed the leak and now the tourist information centre needed to be refurbished so that it presented a smart and welcoming appearance for visitors to Sudbury.

RESOLVED

That, under the power of the Local Government Act 1972, s.144, members authorised expenditure of up to £5,000 excluding VAT for the refurbishment of the Tourist Information Centre.

12. TO NOTE THE MINUTES OF THE FOLLOWING COMMITTEES:

Planning, Development & Highways Committees on 24th March and 7th April 2025 – The Chairman recommended noting the minutes.
It was **RESOLVED** to note the minutes.

Finance Committee on 1st April 2025 – The Chairman recommended noting the minutes.
It was **RESOLVED** to note the minutes.

Leisure and Environment Committee on 25th March 2025 – The Chairman recommended noting the minutes.
It was **RESOLVED** to note the minutes.

HR Committee on 27th March 2025 – The Chairman said that she would give a brief summary of the minutes during the private and confidential section.

RESOLVED

EXCLUSION OF PUBLIC (WHICH TERM INCLUDES THE PRESS)

That pursuant to the Public Bodies (Admission to Meetings) Act 1960 s.1(2), the public be excluded from the meeting for the business specified in item 13 as the publicity would be prejudicial to the public interest by reason of the confidential nature of the business to be transacted.

13. TO RECEIVE AN UPDATE ON PRIVATE AND CONFIDENTIAL MATTERS.

See CONFIDENTIAL Annex A page 304.

The business of the meeting was concluded at 8:18pm.

Chairman 

**Report for April 2025 to Sudbury Town Council - From
Jessie Carter (SCC Councillor)**

Date: 03/04/2025

Email: jessie.carter@suffolk.gov.uk

Phone: 07955 434411

Sudbury In Bloom

You will have noticed the Sudbury In Bloom signs back on the roundabouts, but please note that there are still on-going decisions about their permanent placements.

Suffolk Libraries

Suffolk County Council has rejected formal call-in requests from opposition groups challenging its decision to bring library services under direct control. The Green, Liberal Democrat, and Independent (GLI) group, along with Labour, argued that the process lacked transparency, financial planning, and public consultation. They raised concerns over the feasibility of the transition by June 1, 2025, and questioned why alternative options, such as extending the existing contract, were not considered. Despite these objections, the Council's monitoring officer ruled that the decision followed proper procedures, preventing further debate.

The Council, however, insists the transition will protect services, retain staff, and maintain current opening hours. With no further avenues to challenge the decision, the takeover will proceed as planned, and Sudbury's library, like others in Suffolk, will come under Council control from June 2025.

Local Government Reorganization Proposals

Proposals from all Suffolk councils were submitted to the government by 21 March, and as noted in last month's report, Suffolk County Council has announced that it will be proposing one single unitary council for Suffolk. Subsequently, all the district and borough councils have now voted to propose multiple unitaries as their preferred option. All the councils now need to prepare a business case and submit it to the government by September. The government should announce by the end of the year what local government in Suffolk will look like in future.

The plan is for a mayor for Norfolk and Suffolk to be elected in May 2026, and the government's public consultation on a new Mayoral Combined County Authority for Norfolk and Suffolk is open until 13 April if you are yet to share your views. You can fill out the consultation survey here: <https://www.gov.uk/government/consultations/norfolk-and-suffolk-devolution>

Norwich to Tilbury Pylon Scheme

National Grid undertook final consultations for this project in Suffolk in March, in anticipation of receiving a Development Consent Order application later in the year. Suffolk County Council has welcomed a series of changes to the latest set of plans, evidence that National Grid has listened to some of the council's concerns and those of local communities. However fundamental differences remain, with the council clear that

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offshore and undergrounding solutions should be priorities for the scheme. National Grid have confirmed that undergrounding through the Waveney valley, which the council were hoping for, is now not likely to happen. The council has pledged to continue to fight for no pylons, and if the scheme is agreed, for proper compensation for residents and communities.

Suffolk Archives Exhibition Nominated for Award

Suffolk Archives' recent exhibition, *The Arrivals: Celebrating Migration to Suffolk*, has been nominated for Community Engagement Programme of the Year at the prestigious 23rd annual Museums + Heritage Awards. The exhibition explored historical and contemporary migration experiences to Suffolk since the end of World War II, including oral history recordings, stories of migrant entrepreneurs, and archive materials from the Ipswich and Suffolk Council for Racial Equality (ISCRE). Visitors learned about Jewish refugees, Polish soldier Marion Laskowski, the Windrush generation, and saw examples of traditional clothing from around the world. Suffolk Archives' latest exhibition is *Departures*, which explores emigration from Suffolk. It will be running at The Hold, on Ipswich waterfront until 31 May, with a programme of tie-in events. Visit www.suffolkarchives.co.uk for more details.



Report for April 2025 to Sudbury Town Council - From Philip Faircloth-Mutton (SCC Councillor)



1. The Bridge Project

Thank you to Cllr Owen for convening the extraordinary meeting on the sad closure of the above-mentioned. This has been a sensitive time for users, volunteers and those delivering the project. Following the extraordinary meeting, as promised, I have relayed all of the kind offers of support from other accredited organisations as well as potential host venues as temporary/permanent replacements to the Adult Care Services directorate. Further, all communication from residents and users affected sent to me has been referred to the directorate.

All registered users of the Bridge Project, who have been funded by Suffolk County Council, have been contacted and are being supported in finding alternative provision. This being said, if anyone knows of a user who has not been contacted, please pass on my details and I will relay this directly to someone who can assist. Please note that any users living in Essex fall under the remit of Essex County Council and should be referred to the appropriate channels there.

2. Libraries to return in-house

At March's Cabinet meeting, it was approved that the day-to-day running of our library service to Suffolk County Council will return in-house when the current contract ends with Suffolk Libraries (SLS) on 31 May 2025. This is the only available option to us to ensure the service is protected in a sustainable manner.

On a practical basis, this will:

- Secure and sustainable future for all 45 libraries across the county
- Opening hours remain the same
- Job security for all frontline staff and volunteers
- Greater opportunities to access other council services under one roof
- Substantial investment in mobile libraries, books and computers.

We have already started working closely with employees and volunteers, as well as offering meetings to the various friends groups across the county, and have welcomed the uptake from those in looking forward and preserving the service for our residents and communities who are reliant on our library service both in Sudbury and other parts of Suffolk.

3. Local Government Reform and Devolution

Local Government Reform (LGR) - Suffolk County Council has confirmed its preference for the future of local government in Suffolk to consist of one unitary authority. We believe this will make the most efficient use of taxpayers' money and allow for a large and strong authority to have the clout to drive forward reforms in services closest to residents, including highways.

Devolution – The Council has also voiced its support for the creation of the new Norfolk & Suffolk County Mayoral Authority, which will see powers and funding transferred from Westminster to our area. Powers include environmental strategy, strategic transport (such as integrated ticketing) and development funding.

The Public Engagement Process run by HM Government may be accessed via the following link until 13 April, which I encourage the Town Council to circulate: consult.communities.gov.uk/lqgc/norfolk-and-suffolk-devolution-consultation

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Babergh District Council Report March/April 2025

Local Government Re-Organization

Babergh District Council has backed having multiple unitary authorities for Suffolk. Suffolk's County, district and borough councils held debates at the end of March ahead of the government's deadline for initial plans to be submitted, outlining their preference.

The strength of feeling was replicated in the Full Council final vote, with councillors deciding in favour of multiple authorities, with 21 votes for, three against and one abstention.

As you will be aware, the 'interim plan', which outlines the reasons for this decision, how the proposed unitary councils would operate and what it means for residents, has now been submitted to Government.

In the meantime, the Government's eight-week public consultation on devolution and the election of a regional mayor continues until Sunday 13 April. Please continue to encourage residents to complete the consultation and have their say on what happens next in our region.

Our councils will also be responding to the consultation, with extraordinary council meeting on Monday 7 April for Babergh and Thursday 10 April for Mid Suffolk.

Lastly, we have a new webpage set up specifically for devolution and local government reorganisation, providing answers to some frequently asked questions and keeping all the information in one place for residents. Visit the new page.

Hike in housing requirements

As you will also be aware, in response to the Government's recent housebuilding hike, we have been discussing the challenges of meeting these new requirements with our town and parish councils.

In Babergh, housebuilding targets have risen from 416 to 775 new homes a year (up 86%).

Last week, Babergh held meetings with towns and parishes, advising them of these new requirements, encouraging the development of Neighbourhood Plans and signposting the available support where appropriate.

A consultation is underway on proposed changes to how we let people know about minor or householder planning applications in their neighbourhoods.

There is a statutory requirement that we notify neighbouring residents about planning applications either by sending them a letter, or by placing a notice in the relevant location.



We currently go above and beyond by doing both, but we are now proposing to stop sending neighbour letters unless it's for a major application of 10 or more homes.

The consultation began last Monday and will run until Monday 12 May - please help spread the word with friends, family and residents in the districts.

Babergh and Mid Suffolk enter the 'Hall of Fame'

Following our 'Council of the Year' win at the iESE Awards 2024 last year, Babergh and Mid Suffolk scooped yet another prestigious prize at this year's ceremony.

At an event held in London on 5 March, we received the iESE 'Hall of Fame' award - acknowledging our 'fantastic progress' as two authorities with a joint workforce.

Judges praised our desire to improve all of our sectors holistically, work closely with partners and communities, demonstrate genuine innovation, and use best practice to raise the bar across our agenda.

Our councils have also been named as finalists at the 2025 ALARM Risk Awards in the 'Organisational Award' category.

These awards provide an opportunity to showcase the best of risk management, resilience and business continuity.

The winners will be revealed at a special ceremony in Manchester on Monday 23 June. Find out more about the awards

Easter activities

A range activities will once again take place across our districts during the Easter holidays.

With everything from arts and crafts to adventure days on the programme, there's something for every child to enjoy.

Please go to the Eegu platform to book your slots and share our social media posts to help spread the word within your communities.

The major rebuild of Sudbury's mainstream secondary school has been given the green light.

Work set to begin later this year Babergh District Council awarded formal planning permission last week to allow for a comprehensive redevelopment at Ormiston Sudbury Academy (OSA) in Tudor Road.

Several of the school's existing buildings will now be demolished, and replaced with a larger education block and a separate sports hall . The planning application states that the expanded facilities will enable the reinstatement of sixth form provision, and increase the student body from just under 700 pupils to more than 1,000. Alongside the new buildings, there will also be a new multi -use games area, as well as an expansion of the existing parking arrangements and playground space . Work on the new buildings is now expected to commence in the summer, with the first phase including the construction of the new sports centre.

The school confirmed that comprehensive plans are in place to ensure that pupil education continues running smoothly during development.



Sudbury Town Council FINANCIAL REGULATIONS 2025

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These Financial Regulations were adopted by the council at its meeting on 8 April 2025.

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 shall be observed in conjunction with the council's Standing Orders.
- 1.2. Councillors are expected to follow these regulations and not to entice employees to breach them. Failure to follow these regulations brings the office of councillor into disrepute.
- 1.3. Wilful breach of these regulations by an employee may result in disciplinary proceedings.
- 1.4. In these Financial Regulations:
 - 'Accounts and Audit Regulations' means 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.
 - "Approve" refers to an online action, allowing an electronic transaction to take place.
 - "Authorise" refers to a decision by the council, or a committee or an officer, to allow something to happen.
 - 'Proper practices' means those set out in *The Practitioners' Guide*
 - *Practitioners' Guide* refers to the guide issued by the Joint Panel on Accountability and Governance (JPAG) and published by NALC in England.
 - 'Must' and **bold text** refer to a statutory obligation the council cannot change.
 - 'Shall' refers to a non-statutory instruction by the council to its members and staff.
- 1.5. The Responsible Financial Officer (RFO) holds a statutory office, appointed by the council. 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 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.
- 1.6. **The council must not delegate any decision 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**

1.7. In addition, the council shall:

- determine and regularly review the bank mandate for all council bank accounts;
- authorise any grant or single commitment in excess of £5,000;

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 Clerk, with the RFO, shall prepare, for approval by the finance committee, a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the council at least annually.

2.3. When considering any new activity, the Clerk, with the RFO, shall prepare a draft risk assessment including risk management proposals for consideration by the council. Once approved, it shall be included in the risk management plan.

2.4. **At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.**

2.5. **The accounting control systems determined by the RFO must include measures to:**

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

2.6. At least once in each quarter, and at each financial year end, a member other than the Chair shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported to and noted by the Finance Committee.

2.7. Regular back-up copies shall be made of the records on any council computer and stored either online or in a separate location from the computer. The council shall put measures in place to ensure that the ability to access any council computer is not lost if an employee leaves or is incapacitated for any reason.



3. Accounts and audit

- 3.1. All accounting procedures and financial records of the council shall be determined by the RFO 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 reasonable 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.
- 3.4. The RFO shall complete and certify the annual Accounting Statements of the council contained in the Annual Governance and Accountability Return in accordance with proper practices, as soon as practicable after the end of the financial year. Having certified the Accounting Statements, the RFO shall submit them (with any related documents) to the council, within the timescales required by the Accounts and Audit Regulations.
- 3.5. **The council must ensure that there is an adequate and effective system of internal audit of its accounting records and internal control system in accordance with proper practices.**
- 3.6. **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** and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary.
- 3.7. The internal auditor shall be appointed by the finance committee and shall carry out their work to evaluate the effectiveness of the council's risk management, control and governance processes in accordance with proper practices specified in the Practitioners' Guide.
- 3.8. The council shall ensure that the internal auditor:
 - is competent and independent of the financial operations of the council;
 - reports to council in writing, or in person, on a regular basis with a minimum of one written report during each financial year;
 - can demonstrate competence, objectivity and independence, free from any actual or perceived conflicts of interest, including those arising from family relationships; and
 - has 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 described in The Practitioners Guide.

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. Budgets for salaries and wages, including employer contributions shall be reviewed by the finance committee at least annually in October for the following financial year and the final version shall be evidenced by a hard copy schedule signed by the Clerk and the Chair of the finance committee.

4.3. No later than October each year, the RFO shall prepare a draft budget with detailed estimates of all income and expenditure for the following financial year, taking account of the lifespan of assets and cost implications of repair or replacement.

4.4. Unspent budgets for completed projects shall not be carried forward to a subsequent year. Unspent funds for partially completed projects may only be carried forward (by placing them in an earmarked reserve) with the approval of the finance committee.

4.5. Each committee (if any) shall review its draft budget and submit any proposed amendments to the finance committee not later than the end of September each year.

4.6. The draft budget forecast, including any recommendations for the use or accumulation of reserves, shall be considered by the finance committee and a recommendation made to the council.

4.7. Having considered the proposed budget and forecast, the council shall determine its council tax requirement by setting a budget. The council shall set a precept for this amount no later than the end of January for the ensuing financial year.

- 4.8. **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.**
- 4.9. The RFO shall **issue the precept to the billing authority no later than the end of February** and supply each member with a copy of the agreed annual budget.
- 4.10. The agreed budget provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned.
- 4.11. Any addition to, or restructuring between, any earmarked reserves shall be agreed by the finance committee.

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 these 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 £10,000 including VAT, the Clerk shall seek formal tenders from at least three suppliers agreed by the council or advertise an open invitation for tenders in compliance with any relevant provisions of the Legislation.-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 publication of invitations and notices.**
- 5.8. For contracts greater than £3,000 excluding VAT the RFO shall seek at least 3 fixed-price quotes;
- 5.9. where the value is between £500 and £3,000 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 clerk shall seek to achieve value for money.



5.11. Contracts must not be split 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 finance committee. 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 heading may be authorised by:

- the Clerk, under delegated authority, for any items up to £500 excluding VAT.
- the Clerk, in consultation with the Chair of the Council or Chair of the appropriate committee, for any items up to £2,000 excluding VAT.
- a duly delegated committee of the council for all items of expenditure within their delegated budgets for items up to £5,000 excluding VAT.
- in respect of grants, a duly authorised committee within any limits set by council and in accordance with any policy statement agreed by the council.
- the council for all items over £5,000;

Another manager may only authorise expenditure on behalf of the Clerk when he is absent on leave and has specifically delegated this authority in writing.

Such authorisation must be supported by a minute, an email or other auditable evidence trail, duly signed by the Clerk, and where necessary, also by the appropriate Chair.

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 heading other than by resolution of the council or a duly delegated committee acting within its Terms of Reference except in an emergency. This limitation does not apply to those budget headings that have a business income, as in these cases extra expenditure should be balanced against extra income.

5.18. In cases of serious risk to the delivery of council services or to public safety on council premises, the clerk may authorise expenditure of up to £3,000 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 Clerk 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 person, committee or full council authorising it 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 £500 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. Any ordering system can be misused and access to them shall be controlled by the RFO.

6. Banking and 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 shall not be delegated to a committee. The council has resolved to bank with Lloyds Bank with additional deposits held by other banks to spread the risk and earn the maximum interest. The arrangements shall be reviewed annually for security and efficiency.
- 6.2. The council must have safe and efficient arrangements for making payments, to safeguard against the possibility of fraud or error. Wherever possible, more than one person should be involved in any payment, for example by dual online authorisation. Even where a purchase has been authorised, the payment must also be authorised and only authorised payments shall be approved or signed to allow the funds to leave the council's bank.
- 6.3. All invoices for payment should be examined for arithmetical accuracy, analysed to the appropriate expenditure heading and verified to confirm that the work, goods or services were received, checked and represent expenditure previously authorised by the council before being certified by the RFO.
- 6.4. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of employment) may be summarised to avoid disclosing any personal information.
- 6.5. All payments shall be made by online banking, in accordance with a resolution of the council, a duly delegated committee or a delegated decision by the Clerk, unless the council resolves to use a different payment method.
- 6.6. For each financial year the RFO may draw up a schedule of regular payments due in relation to a continuing contract or obligation (such as Salaries, PAYE, National Insurance, pension contributions, rent, rates, regular maintenance contracts and similar items), which the finance committee may authorise in advance for the year.
- 6.7. Not used.
- 6.8. A list of such payments shall be reported to the next appropriate meeting of the Finance Committee for information only.



6.9. The Clerk and RFO shall have delegated authority to authorise payments in the following circumstances:

- i. an expenditure item authorised under 5.15 above (authority to spend), provided that the final cost is not more than 10% greater than the original value approved up to a maximum of £5,000. A list of such payments shall be submitted to the next appropriate meeting of the council or finance committee.
- ii. any other payments of up to £3,000 excluding VAT in cases of serious risk to the delivery of council services or to public safety on council premises.
- iii. any payment necessary to avoid a charge under the Late Payment of Commercial Debts (Interest) Act 1998 or to comply with contractual terms, where the due date for payment is before the next scheduled meeting of the finance committee, where the Clerk and RFO certify that 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 the council or finance committee.
- iv. Fund transfers within the councils banking arrangements up to the sum of £200,000, provided that a list of such payments shall be submitted to the next appropriate meeting of the council or finance committee.

6.10. Not used.

7. Electronic payments

7.1. Where internet banking arrangements are made with any bank, the RFO shall be appointed as the Service Administrator. The bank mandate agreed by the council shall identify a number of officers who will be authorised to approve transactions on those accounts and a minimum of two people will be involved in any online approval process.

7.2. All full access users shall have access to view the council's bank accounts online.

7.3. No employee or councillor shall disclose any PIN or password, relevant to the council or its banking, to anyone not authorised in writing by the council or a duly delegated committee.

7.4. The Service Administrator or an authorised finance officer shall set up all items due for payment online. Before setting up any online payment, the officer involved must examine the authorisation for expenditure (under paragraph 5.15), the confirmation of the delivery of the item or service, the relevant invoices and the authorisation to make the payment (under paragraphs 6.3 to 6.10). If the officer is not clear that all these are correct, they are to clarify the details with the RFO before setting up the payment. The documents showing these shall be passed to the second authorised signatory to be examined and signed before they approve the bank payment.

7.5. In the prolonged absence of the RFO another finance officer shall be assigned the checking duties necessary until the return of the RFO. There should never be a need to relax the full range of checks due to staff absence.

7.6. Not used.



- 7.7. Evidence shall be retained showing which officers approved the payment online and a printout of the transaction confirming that the payment has been made shall be appended to the invoice for audit purposes.
- 7.8. A full list of all payments made in a month shall be provided to the next finance committee meeting and appended to the minutes.
- 7.9. With the approval of the finance committee in each case, regular payments (such as gas, electricity, telephone, broadband, water, National Non-Domestic Rates, refuse collection, pension contributions and HMRC payments) may be made by variable direct debit, provided that the instructions are approved online by two authorised officers. The approval of the use of each variable direct debit shall be reviewed by the finance committee at least every two years.
- 7.10. Payment may be made by BACS or CHAPS by resolution of the finance committee provided that each payment is approved online by two authorised officers, evidence is retained and any payments are reported to the finance committee at the next meeting. The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.
- 7.11. If thought appropriate by the council, regular payments of fixed sums may be made by banker's standing order, provided that the instructions are or approved online by two authorised officers, evidence of this is retained and any payments are reported to council when made. The approval of the use of a banker's standing order shall be reviewed by the finance committee at least every two years.
- 7.12. Account details for suppliers may only be changed upon written notification by the supplier verified by the Clerk and the RFO. This is a potential area for fraud and the individuals involved should ensure that any change is genuine. Data held should be checked with suppliers every two years.
- 7.13. Members and officers shall ensure that any computer used for the council's financial business has adequate security, with anti-virus, anti-spyware and firewall software installed and regularly updated.
- 7.14. Remembered password facilities other than secure password stores requiring separate identity verification should not be used on any computer used for council banking.

8. Cheque payments

- 8.1. Cheques are not used by Sudbury Town Council, other than for cash withdrawals.
- 8.2. Not used.
- 8.3. Not used.



9. Payment cards

- 9.1. Any Debit Card issued for use will be specifically restricted to the Clerk and the RFO and will also be restricted to a single transaction maximum value of £2,000 unless authorised by council or finance committee in writing before any order is placed.
- 9.2. A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the Town Clerk. All transactions and purchases made must be reported to the RFO in writing on the day they occur and authority for topping-up the card shall be at the discretion of the Town Clerk.
- 9.3. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk, RFO, Business Manager and Operations Manager and any balance shall be paid in full each month.
- 9.4. Personal credit or debit cards of members or staff shall not be used under any circumstances.

10. Petty Cash

- 10.1. The RFO shall maintain a petty cash account of £250 and may provide petty cash to officers for the purpose of defraying operational and other expenses.
 - a) Vouchers for payments made from petty cash shall be kept, along with receipts to substantiate every payment.
 - b) Cash income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.
 - c) Payments to maintain the petty cash float shall be shown separately on any schedule of payments presented for approval.

11. Payment of salaries and allowances

- 11.1. **As an employer, the council must make arrangements to comply with the statutory requirements of PAYE legislation.**
- 11.2. **Councillors allowances (where paid) are also liable to deduction of tax under PAYE rules and must be taxed correctly before payment.**
- 11.3. Salary rates shall be agreed by the council, or a duly delegated committee. No changes shall be made to any employee's gross pay, emoluments, or terms and conditions of employment without the prior consent of the council or HR committee.
- 11.4. 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 employment contracts.
- 11.5. Deductions from salary shall be paid to the relevant bodies within the required timescales, provided that each payment is reported, as set out in these regulations above.
- 11.6. Each payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a payroll control account or other separate confidential record, with the total of such payments each calendar month reported in the cashbook. Payroll reports will be reviewed by the finance committee to ensure that the correct payments have been made.



11.7. Any termination payments shall be supported by a report to the council, setting out a clear business case. Termination payments shall only be authorised by the full council.

11.8. Before employing interim staff, the HR committee must consider a full business case.

12. Loans and investments

12.1. Any application for Government approval to borrow money and subsequent arrangements for a loan must be authorised by the full council and recorded in the minutes. All borrowing shall be in the name of the council, after obtaining any necessary approval.

12.2. 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 the full council, following a written report on the value for money of the proposed transaction.

12.3. The council shall consider the requirement for an Investment Strategy and Policy in accordance with Statutory Guidance on Local Government Investments, which must be written in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.

12.4. All investment of money under the control of the council shall be in the name of the council.

12.5. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.

12.6. Payments in respect of short term or long-term investments, including transfers between bank accounts held in the same bank, shall be made in accordance with these regulations.

13. Income

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

13.2. 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, following a report of the Clerk. The RFO shall be responsible for the collection of all amounts due to the council.

13.3. Any sums found to be irrecoverable and any bad debts shall be reported to the council by the RFO and shall be written off in the year. The council's approval shall be shown in the accounting records.

13.4. All sums received on behalf of the council shall be deposited intact with the council's bankers, with such frequency as the RFO considers necessary. The origin of each receipt shall clearly be recorded on the paying-in slip or other record.

13.5. Personal cheques shall not be cashed out of money held on behalf of the council.



13.6. The RFO shall ensure that VAT is correctly recorded in the council's accounting software and that any VAT Return required is submitted from the software by the due date.

13.7. Not used

13.8. Not used

14. Payments under contracts for building or other construction works

14.1. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments, which shall be made within the time specified in the contract based on signed certificates from the architect or other consultant engaged to supervise the works.

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

15. Stores and equipment

15.1. The officer in charge of each section shall be responsible for the care and custody of stores and equipment in that section.

15.2. 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.

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

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

15.5. The authority to write off stores and equipment shall be delegated to the same level as the authority for procurement in section 5.15.

16. Assets, properties and estates

16.1. The Clerk shall make arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the council.

16.2. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date, with a record of all properties held by the council, their location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held, in accordance with Accounts and Audit Regulations.

16.3. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.

16.4. No interest in land 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 written report 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 where required by law).

No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, or a duly delegated committee or officer as per levels of authority in paragraph 5.15, together with any other consents required by law, except where the estimated value of any one item does not exceed £1,000. In each case a written report shall be provided to council with a full business case.

17. Insurance

- 17.1. The RFO shall keep a record of all insurances effected by the council and the property and risks covered, reviewing these annually before the renewal date in conjunction with the council's review of risk management.
- 17.2. The Clerk shall give prompt notification to the RFO of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.
- 17.3. The RFO shall be notified of any loss, liability, damage or event likely to lead to a claim, and shall report these to the finance committee at the next available meeting. The RFO shall negotiate all claims on the council's insurers in consultation with the Clerk.
- 17.4. 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 finance committee.

18. Charities - Reserved

- 18.1. Not used.

19. Suspension and revision of Financial Regulations

- 19.1. The council shall review these Financial Regulations annually and following any change of clerk or RFO. The Clerk shall monitor changes in legislation or proper practices and advise the council of any need to amend these Financial Regulations.
- 19.2. 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 presented to all members. Suspension does not disapply any legislation or permit the council to act unlawfully.
- 19.3. The council may temporarily amend these Financial Regulations by a duly notified resolution, to cope with periods of absence, local government reorganisation, national restrictions or other exceptional circumstances.



Appendix 1 - Tender process

- 1) Any invitation to tender shall state the general nature of the intended contract and the Clerk 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 in the ordinary course of post, unless an electronic tendering process has been 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 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 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.



