



The Finance & Governance Toolkit for Community and Town Councils

November 2022

Mae'r ddogfen yma hefyd ar gael yn Gymraeg. / This document is also available in Welsh.

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Introduction

Developed jointly by One Voice Wales, the Society of Local Council Clerks (SLCC) and Welsh Government, with commentary from Audit Wales, this toolkit aims to support community and town councils in Wales to:

- review the financial management, governance and accountability arrangements they have in place; and
- consider how effective these arrangements are, and how they might be improved.

Community and town councils are an integral part of local government; democratically elected and working at the most local level to improve their communities.

Community and town councils are also responsible, and accountable, for the conduct of public business and for spending public money. By law, councils need to ensure they safeguard, properly account for, and use the public money they have been entrusted with economically, efficiently and effectively.

All councils are expected to have high standards of stewardship – this begins with compliance with legal requirements, but over and above this it is about achieving the best outcomes for the people and communities you serve.

Self-assessment is a way of critically, and honestly, reviewing the current position to make decisions on how to secure improvement for the future. Using this toolkit will help ensure your council has the capability and capacity to properly serve your community, enabling you to identify and act on opportunities to improve the way your council works, and ensure you deliver the best outcomes for your communities.

This is not an audit tool, but it will help you assess whether your council is meeting certain statutory requirements that external auditors and the public would expect to see. It is about providing assurance that the council is operating effectively. It can be used to support your internal controls and can help identify ways your council can continuously improve and positively impact on your community.

This toolkit has been endorsed by One Voice Wales and SLCC who would strongly encourage councils to use it. While you are not required to formally report the findings of your self-assessment, you may wish to publish a summary of the findings, and the actions you intend to take in response, on your website and / or in your annual report. Doing so would represent a commitment to being open and transparent with the communities you serve.

How to use the toolkit

The toolkit is made up of two parts:-

- **Part 1: The health check**

The health check is designed to be completed by the clerk, working with the chair or a small group of members as appropriate, to **assess whether fundamental governance and financial management arrangements, policies etc are in place**, highlight any action that needs to be taken, and report back to full council or a designated committee.

- **Part 2: The self-assessment**

The self-assessment will enable councillors to use the findings from Part 1, and other forms of evidence available, to **reflect more deeply on how the council is operating, managing its finances and governing itself**. The questions will support consideration of what arrangements the council has in place, **and importantly how the council is working for and with the local community to achieve the greatest impact on the well-being of its area**. This element of the toolkit also contains details of a range of resources that can be drawn upon to inform action planning to respond to the findings of both the health check and self-assessment.

Both components of the toolkit cover five key areas of community and town council activity:-

- Vision, purpose and community planning
- Leadership and people
- Community engagement and partnerships
- Business processes
- Resources and financial management

Part 2, the self-assessment, also has an additional theme called evaluating impact, which will enable the council to reflect on the benefit it brings to the community to inform its future work.

How you and your council use the toolkit is up to you. You can **complete the whole toolkit in a single exercise on an annual cycle, or you may wish to spread this out over weeks and months** – although it is encouraged that you keep any work current and relevant.

The toolkit is designed to be used flexibly, enabling your council to decide where to focus its attention. For example, the council may choose to complete the entire health check first and use that to inform the consideration of the more in-depth self-assessment; or the council could decide to look at a specific theme in both the health check and the self-assessment in parallel before moving on to the next theme.

Councils are encouraged to approach completing the toolkit honestly and objectively. Doing so will help you understand areas which are working well and areas where improvements are needed.

Taking action following completion of the toolkit

Through the health check and self-assessment parts of the toolkit, the council will identify areas for action to strengthen its governance and financial management arrangements. Completing the toolkit should be considered the start of the process, not an end in itself. The conclusions from the health check and self-assessment should inform a plan for action to be taken and the council should be proactive in implementing this.

There are places for the council to record proposed key actions in the toolkit itself, as well as many helpful resources which can assist in taking action on the findings from the health check and the self-assessment.

The council should keep their findings under review and repeat periodically. The council may wish to include as a standard agenda item for the annual meeting or the meeting in June held to approve the annual governance statement, or perhaps include on its project plan for the year ahead.

The conclusions reached following the completion of the toolkit will also inform other aspects of the council's work. For example:-

[Annual reports](#)

Completing this toolkit will support preparation of the council's annual report as required by section 52 of the [Local Government and Elections \(Wales\) Act 2021](#). Annual reports set out the council's priorities, activities and achievements during the year, and the toolkit will naturally assist the council in reviewing these points, as well as thinking ahead to future priorities.

[Training plans](#)

Community and town councils have a duty under section 67 of the [Local Government and Elections \(Wales\) Act 2021](#) to consider training for councillors and community council staff from 5 May 2022, publish their first council training plans by 5 November 2022 and make a new training plan no later than three months after each subsequent ordinary local government election. It is not the intention to ensure that each and every councillor necessarily receives training on the same subjects but to seek to bring about a situation where the councillors as a group, and the staff collectively, possess the knowledge, skills and awareness they need to operate effectively. Completing this toolkit will support the council in considering what training should be prioritised to ensure it has effective governance and financial management in place.

[Annual Governance Statement](#)

Completing the toolkit will be helpful to the council in completing its annual governance statement and return for submission to the Auditor General for Wales.

[General power of competence](#)

Part 2 of the [Local Government and Elections \(Wales\) Act 2021](#) makes provision for eligible community and town councils to exercise a general power of competence, with the aim of bringing about more effective, capable and innovative local government. The general power will allow eligible councils to act in their communities' best interests, generate efficiencies and secure value for money outcomes. They will also be able to raise money by charging for discretionary services and to trade.

The conditions which community councils must meet to be able to resolve themselves an 'eligible community council' are:

- at least two-thirds of the total number of members of the council have been declared to be elected whether at an ordinary election or at a by-election;
- the clerk to the council holds such qualification or description of qualification as may be specified by the Welsh Ministers by regulations; and
- the council satisfies the audit condition.

Part 1: The health check

Introduction and how to use

This health check is designed to be completed by the clerk, working with the chair or a small group of members as appropriate, to assess whether **fundamental** governance and financial management arrangements, policies etc are in place, highlight any action that needs to be taken, and report back to full council or a designated committee.

The health check is split into five key themes:

- [Vision, purpose and community planning](#)
- [Leadership and people](#)
- [Community engagement and partnerships](#)
- [Business processes](#)
- [Resources and financial management](#)

Each theme has a series of statements which require only a yes or no answer to indicate whether the council has that arrangement in place.

Where relevant, some further information has been included next to the statement. Click on any underlined text in the further information column to access additional resources.

Where a statement reflects a statutory obligation, the statement is shaded blue for ease of reference.

The final column in the health check should be used to note the assessment of the council's position in relation to the statement, along with details of any action required and how quickly the action would need to be implemented.

There is space at the end of each theme to summarise actions for that theme, and space at the end of the health check to [summarise the key actions to be taken as a result of Part 1 - The health check](#) in one place.

Theme A – Vision, purpose and community planning

A community and town council provides community leadership. In exercising this role it will benefit from having a clear vision for its community, developed in partnership / consultation with all sections of the community. This will inform council plans, budgets and activities to ensure the council best works with and in the interests of the community.

Statutory obligation

Theme A – Vision, purpose and community planning			
Statement	In place? (Yes/No)	Further information	Comments and actions
The council has a clear vision and plan for its community			
A.1 A vision and purpose statement has been agreed by the council	Yes	Having a clear vision and purpose agreed by all members will help your council in achieving for its community.	The council’s vision and purpose statement is contained in its Strategic Plan.
A.2 The council has prepared and published a biodiversity plan and reports on the actions taken to improve biodiversity and promote ecosystem resilience every three years.	Yes	<p>Environment (Wales) Act 2016, Section 6 Councils have a duty to maintain and enhance biodiversity in the exercise of its functions, and must prepare and publish a plan setting out what it proposes to do and report on the actions taken to improve biodiversity and promote ecosystem resilience every three years.</p> <p>See Introduction to the Section 6 Biodiversity and Resilience of Ecosystems Duty; Environment (Wales) Act 2016 Part 1: Guidance for Section 6 – the Biodiversity and</p>	The council has elected to combine its biodiversity plan and report within its annual report. This enables the council to annually review progress instead of once every three years.

Theme A – Vision, purpose and community planning			
Statement	In place? (Yes/No)	Further information	Comments and actions
		<p>Resilience of Ecosystems Duty Frequently Asked Questions; The Section 6 Biodiversity and Resilience of Ecosystems Duty: reporting guidance; The Section 6 Biodiversity and Resilience of Ecosystems Duty: reporting requirement frequently asked questions; The Section 6 Biodiversity and Resilience of Ecosystems Duty: reporting template; and The Section 6 Biodiversity and Resilience of Ecosystems Duty: example reporting template.</p> <p>Example plans and reports from the first reporting round: Abertillery and Llanhilleth Community Council; Llanfoist Fawr Community Council</p>	
A.3 The council has completed an annual report on progress in meeting objectives contained in the local well-being plan	Yes	<p>Well-being of Future Generations (Wales) Act 2015 – Section 40 places a duty on certain community and town councils to take all reasonable steps towards meeting the objectives included in the local well-being plan that has effect in their areas. A community or town council is subject to that duty only if its gross income or expenditure was at least £200,000 for each of the three</p>	<p>The council’s annual report on how it contributes towards meeting the objectives contained in the Carmarthenshire Public Services Board plan is now included in its annual report. This annual report serves as a composite reference source, also incorporating a general report on council activities over the course of the previous 12 months and the council’s biodiversity plan and report.</p>

Theme A – Vision, purpose and community planning			
Statement	In place? (Yes/No)	Further information	Comments and actions
		financial years preceding the year in which the local well-being plan is published.	
A.4 The council has prepared an annual report	Yes	Local Government and Elections (Wales) Act 2021 – Section 52 From April 2022 community and town councils have a duty to prepare and publish a report about the council's priorities, activities and achievements. Statutory guidance has been issued on the duty to prepare and publish an annual report.	The council's annual report is published on its website.

Theme A – Vision, purpose and community planning – Summary of actions

Summary of actions	By who	By when
<ul style="list-style-type: none">A.1 The council’s Strategic Plan is reviewed every five years following the local government ordinary elections cycle.	<ul style="list-style-type: none">Policies and Resources Committee	<ul style="list-style-type: none">Next review June 2027

Theme B – Leadership and people

The council should respect the values of openness and transparency and adhere to, and model, the behaviours and standards set for all councillors as contained in the code of conduct. In leading its community, the council should be committed to enhancing its capability and capacity as is commensurate with its range and scale of operations.

Employees are the principal asset of any council and it is important that they are given the trust and respect to perform their roles to their maximum ability within a safe working environment. Training and development of employees is vitally important as well as having appropriate systems in place to provide adequate reward, recognition and accountability within a framework of effective employment policies.

	Statutory obligation
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Theme B – Leadership and people			
Statement	In place (Yes/No)	Further information	Comments and actions
The council provides leadership to its members and staff			
B.1 The council has adopted a code of conduct	Yes	The Code of Conduct for members of local authorities in Wales: Guidance from the Public Services Ombudsman for Wales The council should formally record in minutes that they have adopted a code of conduct based on the model code of conduct.	Model code of conduct for members adopted at the council's Policy and Resources Committee – Minute No 281, 17 October, 2001 refers. Council confirmation of the minutes – Minute No 305, 13 November 2001. Amendment to the code confirmed at the Policy and Resources Committee – Minute No 251, 15 October 2008. Council confirmation of the minutes – Minute No 297, 11 November 2008.

Theme B – Leadership and people			
Statement	In place (Yes/No)	Further information	Comments and actions
B.2 All councillors have signed a formal declaration of acceptance of office	Yes	A formal declaration of acceptance of office must be signed before an individual is able to act as a member of a community and town council.	The council has a bound book of declarations of acceptance of office made by members. This is held by the Clerk to the Council.
B.3 All councillors have been provided with a copy of the council's adopted code of conduct	Yes		An overview of the Model Code of Conduct is contained in the Council Constitution, a copy of which is provided to all members during their induction following local government elections. The council constitution is included in an Induction Folder along with other important documentation.
B.4 All councillors have a council email address or a separate email address for council business	Yes		
B.5 All councillors have received training on their role and training needs are regularly reviewed	Yes	One Voice Wales, Planning Aid Wales and principal councils provide a range of opportunities for training of members in relation to their roles. The council <u>must</u> develop a training plan and maintain a record of training received. A training plan template is available to One Voice Wales members on request.	Councillors receive an induction training programme and induction folder containing useful information and guidance. Included in the folder is a copy of the 'Good Councillors Guide'. The council has published a training plan for councillors and officers on its website and all members have received training on the model Code of Conduct. This training is arranged through Carmarthenshire County Council.

Theme B – Leadership and people			
Statement	In place (Yes/No)	Further information	Comments and actions
B.6 All payments to councillors are made in line with the levels set out by the Independent Remuneration Panel for Wales	Yes	The Independent Remuneration Panel for Wales Annual report and guidance on payments to elected members is available on its website.	The Independent Remuneration Panel for Wales’ annual report is reported to the Council’s Policy and Resources Committee for determination. The extent of any discretionary payments made by the council is confirmed in the council minutes along with mandatory payments determined by the Panel.
B.7 A statement of payments to councillors is published by 30 September each year detailing payments made to elected members in the previous municipal year	Yes	Community and town councils must publish a statement of payments detailing all payments made to elected members in the previous municipal year. Nil returns must also be reported. See Independent Remuneration Panel for Wales guidance .	The council’s statement of payments to councillors is published on the Council’s website and a copy is also provided to the IRPW in accordance with statutory requirements.
The council carries out its employment duties			
B.8 All employees have a written employment contract setting out the terms of their employment	Yes	See ACAS – What an employment contract is One Voice Wales and SLCC have model contracts of employment for clerks which are available to members.	A written statement of particulars for each employee is held in employee folders and a copy of it is issued to every employee. These folders are securely held by the Deputy Clerk.
B.9 All employees have an up-to-date job description	Yes	One Voice Wales and SLCC can provide guidance to member councils in relation to the preparation of a job description and person specification.	Job descriptions are reviewed whenever a person’s job role changes. These are held in the employee folders.

Theme B – Leadership and people			
Statement	In place (Yes/No)	Further information	Comments and actions
B.10 Any changes to terms and conditions, including salary increments, are recorded and approved by the council	Yes	Councils must ensure that all changes to terms and conditions are properly approved and recorded.	This function is performed by the council's Policy and Resources committee. The committee's terms of reference cover all employee related matters.
B.11 All staff have been given a copy of the employee code of conduct	Yes	The Code of Conduct (Qualifying Local Government Employees) (Wales) Order 2001	This is provided in an induction folder. staff are required to sign to confirm receipt.
<p>B.12 The council has core employment policies in place, for example:-</p> <ul style="list-style-type: none"> • Adoption and Paternity Policy • Alcohol, Drugs and Substance Misuse Policy • Annual Leave Policy • Appraisal Scheme • Bullying and Harassment • Capability Policy • Code of Conduct for Employees 	Yes	<p>One Voice Wales and SLCC can provide member councils with a suite of policies and procedures.</p> <p>The ACAS website also contains a range of model policies and procedures</p>	The suite of employment policies are contained in an 'employee handbook' issued to all staff.

Theme B – Leadership and people			
Statement	In place (Yes/No)	Further information	Comments and actions
<ul style="list-style-type: none"> • Dignity at Work Policy • Discipline and Grievance Policy and Procedure • Equality and Diversity Policy • Health and Safety at Work Policy • Maternity Leave Policy • Member / Officer Relations Protocol • Recruitment Procedure • Shared Parental Leave Policy • Attendance Management Policy • Stress Management Policy • Time off in Lieu Policy • Training Policy • Whistleblowing Policy 	Yes		

Theme B – Leadership and people			
Statement	In place (Yes/No)	Further information	Comments and actions
B.13 The council is registered as an employer with HMRC	Yes	<p>All councils must operate PAYE unless no staff:-</p> <ul style="list-style-type: none"> • earn above the lower national insurance threshold; and • have any other source of income. <p>In practice, this means that very few clerks, even of small councils, will fail to be exempt from PAYE. Other sources of income include income from pensions as well as other employments.</p> <p>See GOV.UK PAYE and payroll for employers</p>	<p>HMRC employer ref: 615/L1773</p> <p>The council has a bespoke payroll software system and all staff PAYE contributions/payments are deducted at source.</p> <p>Tax payments to HMRC are processed weekly (for wages) and monthly (for salaries) via the ‘Real Time’ link in the payroll software.</p>
B.14 All overtime payments are paid through the normal payroll process and subject to PAYE	Yes	All additions to salary must be subject to PAYE	This is processed via overtime claim forms, certified by the line manager and then processed through the council’s payroll system once authorised. Salary payments are processed on a monthly basis.
B.15 Any additional allowances paid to staff are subject to tax where appropriate	Yes	<p>Fixed sum allowances for home working are limited by HMRC. Payments above this amount are taxable and should be taxed through PAYE or entered onto a P11D return. Mileage payments are also subject to tax when they exceed mileage allowances specified by HMRC – currently 45p per mile.</p>	

Theme B – Leadership and people			
Statement	In place (Yes/No)	Further information	Comments and actions
B.16 The council complies with pensions legislation	Yes	See The Pensions Regulator website	The council is a member of the Local Government Pension Scheme and subscribes to the Dyfed Pension Scheme.
The council gives its staff the resources and support to carry out their role			
B.17 All staff have received appropriate training for their role	Yes	The council must develop a training plan and maintain a record of training received. A training plan template is available to One Voice Wales members on request.	The council publishes a training plan on its website highlighting senior personnel training requirements. The council has an annual training budget for staff and training opportunities are discussed and identified as part and parcel of the council's performance appraisal system.
B.18 All staff have council email addresses and access to council IT systems	Yes	Council staff should not use personal email addresses for council communications, or save council documents to personal computers, for reasons of information security.	All staff are issued with a personal computer and or laptop and have individual council email addresses.

Theme B – Leadership and people – Summary of actions

Summary of actions	By who	By when
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Theme C – Community engagement and partnerships

Community and town councils play an active role in engaging, involving and consulting with their communities. An effective council understands its community's (people and places) needs and desires, and knows the positive difference it is making. Councils should aim to ensure that no one feels disadvantaged, and that all groups within the community are engaged.

A partnership is an agreement to do something together that will benefit all involved, bringing results that could not be achieved by a single partner operating alone and reducing duplication of efforts. Partnership working allows services to be delivered in a joined-up way, such as through shared goals and/or sharing resources.

Statutory obligation

Theme C – Community engagement and partnerships			
Statement	In place (Yes/No)	Further information	Comments and actions
The council engages with its community			
C.1 The council has an agreed community engagement strategy	Yes	A community engagement strategy sets out how the council will understand its community, involve the community in their work and communicate with their electors.	The community strategy is influenced by: <ul style="list-style-type: none"> • Council statement of purpose; • Strategic Plan; • Whole Place Plan 2015-2030; • Council capital programme; • Carmarthenshire Public Services Board Local Well-Being plan; • Carmarthenshire Local Development Plan; and • Demographic datasets and statistics.

Theme C – Community engagement and partnerships			
Statement	In place (Yes/No)	Further information	Comments and actions
C.2 The community engagement strategy is reviewed periodically	No		<p>The Strategic Plan is reviewed after every ordinary local government election cycle. The last review was June 2022.</p> <p>The Whole Place Plan is in need of updating but this has resource implications for the Community Development Officer who hasn't enough capacity to see to this. The council has agreed to some recruitment measures to free up more time for the Community Development Officer to update the plan. Producing an overarching general policy statement referencing the Strategic Plan and Whole Place Plan will help draw together the council's work in this area. The general statement would also list the council's links to the objectives set in the Carmarthenshire Public Services Board's well-being objectives and how and when the council consults the community over council plans and projects.</p>
C.3 The council complies with the requirements of the Welsh Language (Wales) Measure 2011	Yes	<p>The council is expected to treat the Welsh language reasonably and proportionately in its dealing with the public.</p> <p>A scheme endorsed by the Welsh Language Commissioner sets out the principle, context and use of the Welsh Language and how it is</p>	<p>The council has an approved Welsh language scheme in place. In addition to meeting the requirements of the scheme, the council from time to time will translate other documents into Welsh to publish on the council's website. While the website is not fully bilingual large parts of it are.</p>

Theme C – Community engagement and partnerships			
Statement	In place (Yes/No)	Further information	Comments and actions
		applied to council activities and in the workplace. Welsh Language (Wales) Measure 2011, Part 4 Chapter 1: Duty to comply with standards – Welsh Language Commissioner – The Welsh Language Measure	
C.4 The council makes provision to translate documents when required	Yes		Translation is carried out frequently. Agenda front covers are translated for every council/committee meeting cycle in accordance with the Council’s Welsh Language Scheme.
The council communicates with its partners and community			
C.5 The council has an electronic presence / website	Yes	A community or town council must make certain information available electronically as set out in the Local Government (Democracy) Wales Act 2013 section 55 and associated guidance.	The council has a fully functioning website that complies with all legislative requirements of the 2013 Act and the Local Government and Elections (Wales) Act 2021.
C.6 The council publishes electronically a) Information on how to contact it and, if different, its clerk including— <ul style="list-style-type: none"> • a telephone number • a postal address 	Yes	See Welsh Government Statutory Guidance: Access to Information on Community and Town Councils Schedule 4 of the Local Government and Elections (Wales) Act 2021 includes changes to the Local Government Act 1972 relating to community council notices e.g. giving notice of meetings and their arrangements and the issuing of a short note within 7 days of council	The council complies with the statutory guidance. The council fully complies with the 2021 Act. a) Full contact information for the clerk is included.

Theme C – Community engagement and partnerships			
Statement	In place (Yes/No)	Further information	Comments and actions
are referred to in the minutes d) any audited statement of the council's accounts	Yes		d) The council's statement of accounts are published on the council's website. They can be found under the 'Governance' tab.
C.7 The council has a social media policy published on its website	Yes		The council has published its social media policy on the website. The council has a Facebook and 'X' account (Twitter).
C.8 The council has an agreed process for handling complaints which is published on its website	Yes	See model complaints handling process available from the Complaints Standards Authority Public Services Ombudsman Wales has legal powers to look into complaints about public services	The council has a formal complaints procedure on its website and members of the public are also able to fill in a contact form to compliment or complain when emailing the council.

Theme C – Community engagements and partnerships – Summary of actions

Summary of actions	By who	By when
<ul style="list-style-type: none">• C2 Create a community engagement strategy policy statement.	<ul style="list-style-type: none">• Policy and Resources Committee	<ul style="list-style-type: none">• November 2024

Theme D – Business processes

A process is a series of actions or steps taken to achieve a particular end. A well-run and well-managed council will have clearly defined processes in place for key areas of business. These processes give an overall structure for decision-making designed to:

- ensure compliance with legislative requirements;
- deliver consistent outcomes or results; and
- mitigate against risk by ensuring tasks are performed correctly.

Business processes are likely to be key indicators of the strength of financial management and governance arrangements of a community or town council. The following will support your council to reflect on areas where typically a council has established processes in place, and help you determine if you need to introduce new or different processes.

	Statutory obligation
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Theme D – Business processes			
Statement	In place (Yes/No)	Further information	Comments and actions
The council operates high standards of accountability and governance in an open and transparent way			
D.1 The council has a set of standing orders to help govern the conduct of meetings, which is published on its website	Yes	Councils are subject to arrangements relating to the conduct of meetings and making decisions as set out in the Local Government Act 1972 , in particular Schedule 12 . The Local Government and Elections (Wales) Act 2021 made amendments to Schedule 12 of the 1972 Act which councils will also need to be aware of, see in particular Schedule 4 to the 2021 Act . In addition, it is strongly	The council's standing orders are contained in the council's constitution. The constitution and standing orders are reviewed periodically to keep abreast of legislative changes, policy developments and changes to procurement thresholds for contracts for the supply of goods or services.

Theme D – Business processes			
Statement	In place (Yes/No)	Further information	Comments and actions
		recommended that a council has its own standing orders. One Voice Wales and SLCC can provide model standing orders to member councils. Councils must have standing orders with respect to contracts for the supply of goods and materials or the execution of works (see Local Government Act 1972, s135).	The constitution is published on the council's website.
D.2 Councillors' declarations of personal and prejudicial interests are recorded in the minutes and published on a separate rolling register on its website	Yes	See The Code of Conduct for members of local authorities in Wales: Guidance from the Public Services Ombudsman for Wales	Councillors' declarations of interests is listed as a standard agenda item on council and committee agendas for every meeting. Declarations are recorded in the minutes of the meetings and also kept on a 12 month rolling register which is updated on the council website after every monthly council meeting cycle.
D.3 The council has published a schedule of meetings on its website	Yes	Having an annual cycle of council and committee meetings in place to expedite business arrangements supports local democracy and demonstrates transparency and public accountability.	The meeting schedule is published on the council's notice board at Vauxhall Buildings and on the council's website. In the run up to meetings embedded links are attached to the schedule to provide access to up and coming meeting agendas.
D.4 The council holds an annual meeting in May	Yes	See Local Government Act 1972, Schedule 12, Part IV, section 23	

Theme D – Business processes			
Statement	In place (Yes/No)	Further information	Comments and actions
		Note also the duty to hold an annual meeting within 14 days of an ordinary election of community councillors. The chairman should sign a declaration of acceptance of office.	This is listed as a standard agenda item on the annual meeting agenda.
D.5 The council has clearly defined terms of reference (as appropriate) in place where it discharges functions to standing committees. The terms of reference should be published on the council's website	Yes	See Local Government Act 1972 section 101	Committee terms of reference are set out in the council constitution which is published on the council website.
D.6 The council publishes all agendas and supporting background papers on its website at least three clear days before the meeting.	Yes	See Local Government Act 1972, Schedule 12, Part IV, section 26	In the run up to meetings embedded links are attached to the meeting schedule to provide access to up and coming meeting agendas three clear days before the meeting.
D.7 Councillors are served with a summons and receive copies of agenda papers and draft minutes at least three	Yes	See Local Government Act 1972, Schedule 12, Part IV, section 26	Councillors are summoned via electronic invitation using Microsoft Teams Software attaching the formal agenda. Members are also summoned by receiving a paper copy of the summons and agenda in addition to

Theme D – Business processes			
Statement	In place (Yes/No)	Further information	Comments and actions
clear days before the meeting			the remote meeting invite if they so request to receive the summons and agenda via the postal service.
D.8 Members of the press and public are permitted access to council meetings and are supplied with copies of the agenda papers	Yes	See Public Bodies (Admission to Meetings) Act 1960 , and amendments to that Act provided for in Schedule 4 of the Local Government and Elections (Wales) Act 2021	In addition to admitting access to the press and public at council and committee meetings; a standard council agenda item is listed at the beginning of the agenda inviting public participation by allowing questions to be asked about the business to be transacted. The only occasion when the press and public are not permitted access during meetings is when confidential items are being discussed. Members of the press and public may attend in person or via remote access. All agendas are published on the council website.
D.9 The council publishes all council / committee / subcommittee minutes on its website	Yes	See Welsh Government Statutory Guidance: Access to Information on Community and Town Councils Schedule 4 of the Local Government and Elections (Wales) Act 2021 includes changes to the Local Government Act 1972 relating to community council notices e.g. giving notice of meetings and their arrangements and the issuing of a short note within 7 days of council meetings. These should be read in	The council publishes its council, committee/sub-committee minutes on its website. The website contains a minutes archive dating back to 2006 to present date. Meeting notes are now also published on the council website for all formal meetings in anticipation of the minutes being confirmed as a true record of proceedings.

Theme D – Business processes			
Statement	In place (Yes/No)	Further information	Comments and actions
		conjunction with section 55 of the Local Government (Democracy) (Wales) Act 2013, which requires community councils to make available electronically certain information and documents (including minutes of meetings).	
D.10 The council makes and publishes arrangements for multi-location attendance at community and town council meetings	Yes	See Local Government and Elections (Wales) Act 2021 section 47 and chapter 2 of The Local Government and Elections (Wales) Act 2021: Statutory Guidance for Community and Town Councils	All council and committee meetings are organised as multi-location meetings. People have the choice to participate face to face or via remote access using IT or teleconferencing facilities.
D.11 The council has approved scheme of delegations to committees and the clerk and these are published on its website	Yes	These must provide clear terms of reference for areas of responsibilities for committees and to facilitate the clerk taking urgent decisions between the cycles of meetings.	Committee delegations are set out in specific terms of reference contained in the council constitution. The Clerk's scheme of delegated powers is also contained in the constitution. The constitution is published on the website.
D.12 The council has a documented constitution describing its general governance arrangements	Yes	A council constitution sets out the rules governing the council's business and how it operates and enhances local accountability and transparency. An example of a council constitution can be found on Llanelli Rural Council's website .	

Theme D – Business processes			
Statement	In place (Yes/No)	Further information	Comments and actions
D.13 The council produces and approves an annual business plan	Yes		The annual business plan is set out in annual service plans which are presented to committee for adoption. The plans are reviewed six months into the municipal year.
D.14 The council has a freedom of information publication scheme	Yes	<p>The council must have documentation in place in order to comply with the Freedom of Information Act 2000 – Duty to have a publication scheme</p> <p>The Information Commissioner’s Office has produced a Freedom of Information self-assessment toolkit</p>	The council has adopted the model publication scheme.
D.15 The council has a current information and data protection policy, which is published on its website.	Yes	<p>The council must comply with the Data Protection Act 2018 and General Data Protection Regulation 2018 (GDPR). The Information Commissioner’s Office has published a guide to Data Protection and a guide to GDPR on its website.</p> <p>The Information Commissioner’s Office has a checklist to help comply with data protection responsibilities</p> <p>The Information Commissioner has produced a checklist ‘How secure is your personal data?’</p>	

Theme D – Business processes			
Statement	In place (Yes/No)	Further information	Comments and actions
D.16 The council has completed and met the requirements of the Information Commissioner’s data protection self-assessment checklist for organisations	Yes	A Data protection self-assessment is available on the Information Commissioner’s Office website.	The council used the self-assessment checklist to benchmark and audit its general compliance with data protection legislative requirements. A number of policies were created as a consequence.
D.17 The council has a current IT Information Security Policy, which has been issued to councillors and staff	Yes		
D.18 The council has a suite of privacy notices published on its website, email communications and other forms of client correspondence	Yes	Model policies and privacy notices available to members from One Voice Wales and the SLCC.	The council has developed a number of privacy notices for use in connection with particular communications, products or services.
D.19 The council has performed a data audit to assess what information it holds	Yes		
D.20 The council has a document retention policy published on its website	Yes		

Theme D – Business processes			
Statement	In place (Yes/No)	Further information	Comments and actions
D.21 The council periodically purges information which it no longer needs to keep	No		The council does perform data purges but they are not programmed periodically. This needs to be introduced on a more systematic basis.
D.22 The council keeps information disposal records	Yes		A universal record disposal system needs to be created across the council departments to help standardise record disposal methods.
D.23 The council has published an accessibility statement on its website and undertakes periodic reviews to ensure that the website remains compliant	Yes	See The Public Sector (Websites and Mobile Applications) Accessibility Regulations 2018 See Understanding accessibility requirements for public sector bodies	The council's website developers have performed an audit against the national standard. The council's accessibility statement explains what areas of the website do not fully comply with the standard.
D.24 The council has a business continuity plan to help it continue to function should it encounter loss or damage to property	No	One Voice Wales can supply a selection of model policies to member councils on a consultancy basis.	While systems were put in place during the Covid-19 pandemic, the council doesn't have a documented plan to support its business continuity arrangements. This needs to be created.
D.25 The council has an emergency plan to help support community	No		This is an area of work where the council needs to establish a plan. Moreover, it needs to forge stronger links with the

Theme D – Business processes			
Statement	In place (Yes/No)	Further information	Comments and actions
resilience and which has been shared with the Emergency Planning Authority			<p>Emergency Planning Officials at Carmarthenshire County Council.</p> <p>There is a genuine concern as to how the plan could then be utilised by the Emergency Planning Authority. This is likely to be a challenge given the lack of meaningful interaction the council had with the EPA during the Covid-19 pandemic.</p> <p>Officers at the EPA were ill-informed about the council’s community resilience arrangements and did not involve council officers in its contingency planning over the potential use of the council’s community halls and local burial services at Llanelli District Cemetery.</p> <p>There was a serious misunderstanding over who did what. However, a written plan shared with the EPA would help it garner a better understanding of the council’s possible role in supporting a localised response to any future emergency planning situation.</p>
The council fulfils its duties and responsibilities in regard to health, safety and welfare			
D.26 The council has an extant Health and Safety Policy Statement	Yes	Employers must: Provide a safe working environment for employees and all other persons affected by	The council has an extant Health and Safety Policy Statement. This is displayed on staff notice boards across the main council offices and satellite offices.

Theme D – Business processes			
Statement	In place (Yes/No)	Further information	Comments and actions
and associated procedures		<p>its actions, including contractors and members of the public.</p> <p>Employees must: Act in accordance with the council’s Health and Safety policy and supporting procedures and comply with all statutory regulations and Health and Safety legal requirements.</p> <p>See Health and Safety Executive website</p>	<p>The council has access to a Health and Safety Advisory service and through this service it has developed a number of procedures and documentation to support its programme of work.</p> <p>All staff have been issued with a Health and Safety handbook.</p>
D.27 There is an annual budget in place to meet health and safety requirements	Yes		<p>The council budgets for the ongoing upkeep of assets to keep them in safe working order and to maintain a safe working environment.</p>
D.28 The council has documented risk assessments in place and performs regular reviews (at least annually) of all its risk assessments to identify hazards and the adequacy of existing control measures across all activities and service areas	Yes		<p>The council has a vast array of risk assessments covering a number of activities and service areas. The council also has access to a specialist health and safety advisory service.</p> <p>Keeping everything under annual review is a challenge. The council recognises there are capacity issues to overcome and has agreed to increase staff resources to keep on top of its responsibilities.</p>
D.29 The council has developed internal	Yes		<p>The council has developed safe systems of work to help manage risk.</p>

Theme D – Business processes			
Statement	In place (Yes/No)	Further information	Comments and actions
systems to manage the control measures set out in the risk assessments relating to council property and activities, and produces an annual action plan which is reviewed and reported to council			An annual action plan to mitigate against risk is presented to Council for consideration.
D.30 The council has an accident report book and related investigation procedures	Yes		The accident books are located at the council's public reception points.
D.31 The council has a stress management policy	No		This needs development and will be investigated. The council is in the process of reviewing its advisory service for employment and health and safety. A number of suppliers bidding for the service have digital tools to create and manage a stress management policy. The advisory service contracts are to be renewed in March 2024.
D.32 The council has a stress risk assessment	No		This needs development and will be investigated. The council is in the process of reviewing its advisory service for employment and health and safety. A number of suppliers bidding for the service have digital tools to create and

Theme D – Business processes			
Statement	In place (Yes/No)	Further information	Comments and actions
			manage a stress risk assessment. The advisory service contracts are to be renewed in March 2024.
D.33 The council facilitates and controls community events and has an events management plan to consistently regulate event activities safely	Yes		The council has developed its own events management plan. The plan is issued to outside bodies wishing to stage events on council owned premises or land holdings.
The council understands how to manage its assets and facilities			
D.34 The council maintains a register of its assets	Yes	The Accounts and Audit (Wales) Regulations 2014, regulation 6 , requires the council to keep a record of all assets and liabilities held by the council.	The register is held by the Responsible Finance Officer.
D.35 The council periodically examines and risk assesses its assets and prepares maintenance / repair plans	Yes	Councils need to ensure that their community based assets are safe for use by councillors, officers and the public.	The council has dedicated maintenance budgets in place and service plans to safeguard buildings, machinery and equipment.
D.36 The council prepares a business case before entering into the acquisition of large value assets	Yes	Councils should ensure that they fully understand the implications and effects of acquiring assets. These may incur ongoing maintenance and running costs and may	Prior to any acquisition of large value assets, a business case is prepared by officers for member consideration through the council's formal decision making arrangements.

Theme D – Business processes			
Statement	In place (Yes/No)	Further information	Comments and actions
		<p>require the council to borrow money to finance the projects.</p> <p>Welsh Government guidance - Borrowing approvals: guidance for community and town councils</p>	Any associated borrowing approval is signed off by the Council before submission to Welsh Government.
D.37 The council has adequate insurance cover to protect employees, buildings, other property, cash and members of the public.	Yes	<p>Insurance must be in place to cover employees, members of the public, all buildings, contents and events.</p> <p>Insurance documents should be circulated and approved by full council.</p> <p>Certificates of insurance must be displayed in a prominent position at all council premises.</p>	Insurance cover is subject to periodic review to ensure the council is fully insured to manage risk.

Theme D – Business processes – Summary of actions

Summary of actions	By who	By when
<ul style="list-style-type: none"> D24 Create a business continuity plan 	<ul style="list-style-type: none"> Policy and Resources Committee 	<ul style="list-style-type: none"> March 2025
<ul style="list-style-type: none"> D25 Create an emergency plan 	<ul style="list-style-type: none"> Policy and Resources Committee 	<ul style="list-style-type: none"> March 2025
<ul style="list-style-type: none"> D31 Create a stress management policy 	<ul style="list-style-type: none"> To be delivered through the new employment and health and safety advisory service. 	<ul style="list-style-type: none"> December 2024
<ul style="list-style-type: none"> D32 Create a stress risk assessment 	<ul style="list-style-type: none"> To be delivered through the new employment and health and safety advisory service. 	<ul style="list-style-type: none"> December 2024

Theme E – Resources and financial management

Community and town councils are entrusted with management of public funds and assets. All councils should have appropriate financial governance arrangements in place to ensure the security of these resources and to ensure that they achieve economy, efficiency and effectiveness in the use of those resources.

This theme considers the arrangements the council has put in place to manage its resources and covers both assets held and the council's finances. The questions here will provide confidence that the statutory and non-statutory procedures for good financial management are in place, or highlight areas where the council needs to make improvements.

Statutory obligation

Theme E – Resources and financial management			
Statement	In place (Yes/No)	Further information	Comments
The council has suitable accounting and audit systems			
E.1 The council has a formally appointed responsible financial officer	Yes	<p>Local Government Act 1972 section 151 requires the council to make arrangements for the proper administration of its financial affairs and to secure that one of its officers, the responsible finance officer, has responsibility for administration of those affairs.</p> <p>See chapter 4 of Governance and Accountability for Local Councils in Wales – A Practitioners Guide for further guidance.</p>	The council employs a Responsible financial Officer. The appointment is a separate appointment to that of the Clerk to the Council.

Theme E – Resources and financial management			
Statement	In place (Yes/No)	Further information	Comments
E.2 The council has a complete and up to date ledger/cashbook	Yes	<p>Accounts and Audit (Wales) Regulations 2014 - regulation 6 requires the Council's accounting records to:</p> <p>(a) be sufficient to show and explain a relevant body's transactions and to enable the responsible financial officer to prepare the accounting statements; and</p> <p>(b) contain—</p> <p>(i) entries from day to day of all sums of money received and expended by the body and the matters to which the income and expenditure or receipts and payments accounts relate;</p> <p>(ii) a record of the assets and liabilities of the body; and</p> <p>(iii) a record of income and expenditure of the body in relation to claims made, or to be made, by it for contribution, grant or subsidy.</p>	The council operates a full ledger accounting system to record all transactions, Omega accounting software, provided by Rialtas Business Solutions.
E.3 The council has clearly documented accounting procedures including any segregation of duties and a schedule of key records	Yes	<p>The Accounts and Audit (Wales) Regulations 2014 require the responsible financial officer to determine the council's accounting control systems and ensure that the accounting control systems are observed.</p> <p>The accounting control systems must include—</p>	The council has documented financial responsibilities covering all transactions, procedures and segregation of responsibilities in financial management.

Theme E – Resources and financial management

Statement	In place (Yes/No)	Further information	Comments
		<p>(a) measures to ensure that financial transactions are recorded as soon as reasonably practicable and as accurately as reasonably possible, measures to enable the prevention and detection of inaccuracies and fraud, and the ability to reconstitute any lost records;</p> <p>(b) identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions;</p> <p>(c) procedures to ensure that uncollectable amounts, including bad debts, are not written off except with the approval of the responsible financial officer, or such member of that person's staff as is nominated for this purpose, and that the approval is shown in the accounting record; and</p> <p>(d) measures to ensure that risk is appropriately managed</p>	<p>a) A robust system in place to ensure transactions are recorded in a timely manner. All transactions are allocated to budget codes and purchase orders. The invoices and payments are signed off by the authorising officer and RFO. Invoices, ledger payment reports and BACS reports from Barclays.net are compared and signed off to ensure transactions are accurate and free from error and/or fraud.</p> <p>(b) The Financial Responsibilities document is reviewed annually by the Responsible Financial Officer, any updates to the assigned duties are presented to members for approval. The council Constitution details the financial regulations and banking signing arrangements in place.</p> <p>(c) In the event of uncollectable amounts or bad debts, these are only written off with the approval of the RFO and in consultation with the officer who raised the invoice in the first instance.</p> <p>(d) The council has a Corporate Risk Management Policy and produces an action plan annually.</p>

Theme E – Resources and financial management			
Statement	In place (Yes/No)	Further information	Comments
E.4 The council has a schedule of its key accounting records	Yes	Councils should ensure that they are fully aware of all key accounting records including for example, burial register, cheque books, invoices, payroll records, contracts (including employment contracts)	The council maintains a schedule of its key accounting records in accordance with the council’s Retention and Disposal Policy.
E.5 There are documented arrangements for transfer of documents on change of responsible financial officer	Yes	Councils must ensure that all accounting records including contracts, payroll records, invoices etc are held securely and proper arrangements are in place for the transfer of records on changes in the clerk/responsible financial officer. This is particularly important where the council does not have its own office. The council’s copy of the clerk’s employment contract should not be retained by the clerk where the council does not have its own office.	There is a systematic secure transfer of all records when there was a change to the RFO. All contracts of employment are maintained in the council offices in personnel files. The Clerk’s contract is retained by the Deputy Clerk on the council’s behalf.
E.6 The council has and monitors a record of its earmarked reserves and balances and ensures that precept is not raised unnecessarily	Yes	See Governance and Accountability for Local Councils in Wales – A practitioners guide (2019 Edition) chapter 22 for guidance	Earmarked Reserves are maintained and reviewed during the year. They are only maintained for specific purposes and used to offset precept demands. Earmarked reserves are rolled forward and included in budget preparations.
E.7 There is an agreed timetable for the preparation and approval of the Annual	Yes	Preparing and agreeing a timetable for the preparation and approval of the annual return will enable the council to meet the statutory approval date of 30 June each	The council expenditure exceeds the threshold of 2.5 million for a town/community council, therefore it does not produce an annual return. A statement

Theme E – Resources and financial management			
Statement	In place (Yes/No)	Further information	Comments
Return/statement of accounts		year. Documenting these arrangements also assists in handover of responsibilities between outgoing and incoming responsible financial officers.	of accounts is produced and approved by council by 30 June each year. The accounts are subject to a full transaction-based audit performed by Audit Wales. The timetable to ensure the council meets its statutory approval date is agreed in January when the dates for the year end health check, closedown arrangements and preparation of accounts are agreed with the council's accountants, DCK Accounting Solutions. The date for the special council meeting where members approve the statement accounts is agreed with the Chairman in May or early June prior to the preparation of the statement of accounts to ensure the council meets its statutory approval in accordance with the Accounts and Audit Regulations 2014.
E.8 The approval of the Annual Return is a set agenda item on the council meeting schedule to be approved by 30 June	Yes	See The Accounts and Audit (Wales) Regulations 2014, regulation 15 Members will need to be mindful of the statutory timetable for approving the accounts and where the statutory dates are not met, establish why there is a delay and make arrangements to approve the accounts as soon as possible thereafter.	A special council meeting is held for the approval of the statement of accounts before the 30 June annually. The unaudited statement of accounts is published on the council's website in accordance with the Accounts and Audit Regulations 2014.

Theme E – Resources and financial management			
Statement	In place (Yes/No)	Further information	Comments
		<p>Members must receive the full annual return 3 days before the meeting.</p> <p>The Accounts and Audit (Wales) Regulations 2014 requires that the council as a whole approve the accounting statements (contained in the Annual Return)</p>	
E.9 Councillors receive appropriate evidence to support the governance assertions made in the annual governance statement as included in the annual return	No	Councils should not approve the annual return until they are satisfied that the assertions made in the annual governance statement are supported by sufficient evidence to justify the answers given.	This does not apply to the council as it does not complete an annual return.
E.10 The council has a risk register which is reviewed at least annually	Yes	<p>See Governance and Accountability for Local Councils in Wales – A practitioners guide (2019 Edition) chapter 9 for guidance</p> <p>The council should have a risk management scheme which highlights every significant risk in terms of the council’s activities and makes clear how such risks will be managed. This includes investing in adequate insurance to protect employees, buildings, cash and members of the public.</p>	The council has a Corporate Risk Assessment which is reviewed annually in conjunction with an action plan to address and manage any risks identified.

Theme E – Resources and financial management			
Statement	In place (Yes/No)	Further information	Comments
E.11 Appointment of the internal auditor and internal audit terms of reference are approved by the council	Yes	See Governance and Accountability for Local Councils in Wales – A practitioners guide (2019 Edition) – chapter 11 and appendix 2	The council has appointed an internal auditor, and the scope of the audits are reviewed every five years. The internal auditor is approved by council. Internal auditor was last approved on 8 September 2021, minute no. 183 refers.
E.12 The effectiveness of internal audit is reviewed at least once in each year	Yes	Accounts and Audit (Wales) Regulations 2014 - regulation 7 requires that the council maintain an adequate and effective system of internal audit.	The internal audit takes place at two intervals annually. During the visits, all aspects of financial management are reviewed. The interim and final reports are presented for council consideration at the next ordinary council meeting.
E.13 Councillors examine the audit pack to be sent to the Auditor General for Wales to confirm the accuracy of the information provided	No		This does not apply to the council.
E.14 The rights of the public in relation to the accounts are advertised at the appropriate times	Yes	See Accounts and Audit (Wales) Regulations 2014 – regulation 17	The statement of accounts and audit are advertised to meet the regulation 17 on the council noticeboard and website.
E.15 The council allows inspection of the annual return or statement of accounts and the supporting accounting	Yes	See Accounts and Audit (Wales) Regulations 2014 – regulation 17	The council invites the public to inspect the accounting records by advertising on the noticeboard and website.

Theme E – Resources and financial management			
Statement	In place (Yes/No)	Further information	Comments
records and other documents once the statement of accounts has been approved by the council			
E.16 Councillors receive a copy of the Auditor General's final audit report and a copy of the Auditor General for Wales' certified annual return	Yes	The council should ensure they are aware of the outcome of the statutory audit and any issues identified so that its arrangements can be improved or errors corrected for future years	The outcome and certificate from the Auditor General is reported to council with information on any corrections and/or recommendations for future preparation of the statement of accounts.
E.17 The statement of accounts is published after the annual external audit, together with the auditor's report	Yes	See Accounts and Audit (Wales) Regulations 2014 – regulation 18	The audited statement of accounts with the external auditor's certificate and report is published on the council website immediately after the council has approved and accepted the outcome.
The council has suitable financial management and financial assistance processes			
E.18 The council prepares a detailed budget each year prior to setting the precept	Yes	The Local Government Finance Act 1992 section 50 requires the council to calculate its budget requirement for the year and specifies how the budget requirement is to be calculated See Governance and Accountability for Local Councils in Wales – A practitioners guide (2019 Edition) – chapter 6	A detailed budget of income and expenditure is prepared and presented to the various committees to agree the budgets to be taken to the special council meeting to agree the estimates of income and expenditure and precept demand. The council receives the Band D requirement from the county council to calculate the precept.

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Statement	In place (Yes/No)	Further information	Comments
E.19 The budget and the precept requirement are approved by the council	Yes		At a special council meeting held in February to inform the county council of the precept demand before the 1 March deadline.
E.20 The council receives periodic (monthly/quarterly) reports comparing income and expenditure against the approved budget, and where there are differences between actual and budget figures, the council ensures it receives detailed explanations of the differences	Yes	Regular monitoring of income and expenditure can help councils to identify financial issues before they become problems.	Income and expenditure reports including a schedule of payments are reported monthly to the Finance and General Purposes Committee where members interrogate spending against the budget.
E.21 The council receives and reviews periodic (monthly/quarterly) bank reconciliations	Yes	The bank reconciliation is an important internal control as it provides evidence of the completeness and accuracy of the amounts recorded in the council's accounting records. Reconciliations should be prepared whenever a bank statement is received and should be reviewed to confirm they have been properly prepared. Reviewers should seek evidence and explanations for reconciling items.	The Chairman of the Finance and General Purposes Committee approves the bank reconciliations monthly.

Theme E – Resources and financial management			
Statement	In place (Yes/No)	Further information	Comments
E.22 Welsh Government consent is obtained before entering into long term borrowing to finance capital expenditure	Yes	Councils must obtain Welsh Government consent before entering into long term borrowing arrangements. Welsh Government publishes guidance on applying for borrowing approvals and an application form on its website.	The borrowing approval application form is completed and submitted to Welsh Government prior to loan application to the UK Public Works Loan Board. Borrowing approval from Welsh Government is maintained on file.
E.23 Arrangements are in place for internal audit of the council's accounting records and of its system of internal control, and for receipt of the internal audit report prior to the council's approval of the annual return	Yes	Accounts and Audit (Wales) Regulations 2014 - regulation 7 requires that the council maintain an adequate and effective system of internal audit.	There are two internal audit visits annually – mid way and year end prior to the preparation of the statement of accounts.
E.24 Standing orders are in place specifically for the procurement of the supply of goods, materials, works and services	Yes	Local Government Act 1972 section 135 requires all councils to make standing orders covering contracts for the supply of goods, materials and the execution of works. The standing orders must make provision to secure competition and to regulate the way in which tenders are invited. Section 135 of the Local Government Act 1972 allows for	Standing orders for the procurement of goods and services are contained in the council's financial regulations in the Constitution, this includes but is not limited to invitations to tender, small contracts and dealing with exemptions.

Theme E – Resources and financial management			
Statement	In place (Yes/No)	Further information	Comments
		<p>small contracts to be exempt and to make an exemption in a particular case.</p> <p>One Voice Wales and SLCC can provide model standing orders to members.</p>	
E.25 The council reviews procurement thresholds in its standing orders and financial regulations to ensure they remain relevant	Yes	Model standing orders and financial regulations need to be tailored to fit the needs of the council.	Standing orders and the thresholds are reviewed to ensure they remain relevant and approved by council. The most recent update to the standing orders and financial regulations following review was on 8 March, 2022, Minute No. 452 refers.
E.26 Significant items of expenditure and all contracts are reviewed to ensure compliance with the standing orders / financial regulations	Yes		Significant expenditure and contracts are subject to specific committee reports in accordance with standing orders and financial regulations.
E.27 Exemptions to the standing orders / financial regulations are only applied in exceptional circumstances	Yes	Standing orders / financial regulations must be followed as a matter of course, any exceptions are expected to be rare and the reasons for departure should be documented / recorded in the minutes of the council.	Details on how the council applies exemptions are recorded in the council's financial regulations and recorded in the minutes.
E.28 Documented procedures are in place for making payments to	Yes	The council should have clearly documented procedures for authorising and making payments. This is required to ensure:	The mandate for banking and signing arrangements requires three signatories: two councillors and one officer, this includes opening bank accounts, setting up

Theme E – Resources and financial management

Statement	In place (Yes/No)	Further information	Comments
third parties and employees		<ul style="list-style-type: none"> • Bank accounts are only opened with consent of the council • Direct debits and standing orders are properly authorised • Appropriate authorisation limits and procedures are in place to ensure that only approved payments are made • Access to council funds is safeguarded in case of departure of members/officers 	<p>direct debits and standing orders, raising cheques. Payments are signed by the Chairman of the Finance and General Purposes Committee.</p> <p>The PO issuing officer signs to approve products and/or services have been delivered in accordance with the order prior to the RFO signing off payment approval.</p> <p>The council provides some employees with Barclaycards, under the Welsh Government procurement for public sector organisations. The council has a Credit Card Policy in place and each cardholder is required to agree and sign a credit cardholder agreement which details the appropriate terms and conditions of use including authorisation limits and procedures.</p> <p>Access control to funds is safeguarded, if a member or officer departs, the mandate will allow other authorised signatories to remove the departing official from the mandate for banking arrangements and accessing the bank accounts. Access to the bank account can be actioned immediately,</p>

Theme E – Resources and financial management			
Statement	In place (Yes/No)	Further information	Comments
			authorisation to sign will be submitted to the mandate team at Barclays.
E.29 Payments are periodically reviewed to ensure that the appropriate procedures have been followed	Yes	Independent review of payments processes is an important control to limit the risk of fraud or other error arising.	The daybook is reviewed with the bank lists to ensure that there are no errors or anomalies by the RFO. Bank and cashbook payments are counterchecked by members. The internal auditor checks the bank records and cashbook payments and receipts match, ensuring all invoices are provided and have been appropriately authorised by the RFO.
E.30 The establishment and ongoing payments made by bank standing order/direct debit are monitored	Yes	Bank standing orders and direct debits result in an ongoing series of payments and the council should ensure that it understands what the payments are for and the current level of payments made.	Direct debits and regular payments are reviewed and monitored monthly and presented to committee members in the monthly schedule of payments.
E.31 There is a documented policy and procedure for the award of grants	Yes	Adoption of a policy and specified procedure for the award of grants will help councils to decide between competing requests for support. Councils can set key criteria for eligibility, limits on the assistance that may be awarded and specify evidence required to support applications for funds. It also	Applications for financial assistance from organisations are received, considered, and awarded by the Finance and General Purposes Committee as per the policy in place. A separate budget for Ward allocations is agreed and members of each ward collectively agree to support local

Theme E – Resources and financial management			
Statement	In place (Yes/No)	Further information	Comments
		provides a clear trail from the application to the award of grant.	organisations in their ward. Budgets for grants for the halls managed under voluntary arrangements are in place for producing and submitting annual statement of accounts, rates notices and public liability insurance. The grants are approved by the Recreation and Welfare Committee.
E.32 The council calculates annually the maximum sum it is allowed to spend under the section 137 power	Yes	<p>The amount councils are permitted to spend is limited to a multiple of registered electors as at January immediately before the start of the financial year. Councils need to ensure that they do not spend more than the allowed sum. The allowable amount is published annually by Welsh Government.</p> <p>Note - Once a council resolves itself an eligible community council for the purposes of the general power of competence, section 137 of the Local Government Act 1972 no longer applies to the council. Unlike section 137 there is no financial limitation on what an eligible community council can spend if they are exercising the general power of competence.</p> <p>See chapter 1 of The Local Government and Elections (Wales) Act 2021: Statutory</p>	<p>The spending allowed under section 137 is confirmed in writing by Welsh Government. Any spending under section 137 power is documented separately to include in the annual statement of accounts.</p> <p>In accordance with the provisions of the Local Government and Elections (Wales) Act 2021, the council at its meeting held on 13 February 2024, formally resolved that it is an ‘Eligible Community Council’ for the purpose of using the General Power of Competence.</p>

Theme E – Resources and financial management			
Statement	In place (Yes/No)	Further information	Comments
		Guidance for Community and Town Councils	
E.33 Before making a decision to award a grant for financial assistance under s137 of the Local Government Act, the council considers if the grant awarded is commensurate with the benefit that will be accrued to the community	Yes	<p>Section 137 of the Local Government Act 1972 requires that the financial assistance awarded is commensurate with the benefit accrued to the community.</p> <p>Where a council has resolved itself to be an eligible community council under the Local Government and Elections (Wales) Act 2021 and the general power of competence is intended to be exercised, the conditions under section 137 do not apply. See chapter 1 of The Local Government and Elections (Wales) Act 2021: Statutory Guidance for Community and Town Councils</p>	Officers are well versed in the range of powers given to the community council sector.
E.34 Before making a decision to award a grant under s137 of the Local Government Act 1972, the council considers if it has a specific power to incur the expenditure rather than applying the	Yes	The miscellaneous power cannot be applied to incur expenditure where there is an existing statutory provision that would allow the expenditure to be incurred. In addition these powers cannot be applied to circumvent a statutory prohibition on the expenditure being incurred.	The council is an eligible community council for the purposes of using the General Power of Competence so it no longer relies on using the Section 137 power.

Theme E – Resources and financial management			
Statement	In place (Yes/No)	Further information	Comments
section 137 power, or if there is a statutory prohibition on making such a payment			
E.35 The council keeps a separate account of all section 137 payments	Yes	See section 137 of the Local Government Act 1972	
E.36 For eligible community councils, which are therefore able to exercise the general power of competence, the council ensures it acts in accordance with the relevant sections of the Local Government and Elections (Wales) Act 2021 and associated guidance.	Yes	See Part 2 of the Local Government and Elections (Wales) Act 2021 and chapter 1 of The Local Government and Elections (Wales) Act 2021: Statutory Guidance for Community and Town Councils	

Theme E – Resources and financial management – Summary of actions

Summary of actions	By who	By when
•	•	•

Summary of all actions to be taken as a result of Part 1 – The health check

Summary of key actions	By who	By when
<ul style="list-style-type: none"> • A1 The council’s Strategic Plan is reviewed every five years following the local government ordinary elections cycle. • C2 Create a community engagement strategy policy statement. • D24 Create a business continuity plan. • D25 Create an emergency plan. • D31 Create a stress management policy. • D32 Create a stress risk assessment. 	<ul style="list-style-type: none"> • Policies and Resources Committee • Policy and Resources Committee • Policy and Resources Committee • Policy and Resources Committee • To be delivered through the new employment and health and safety advisory service. • To be delivered through the new employment and health and safety advisory service. 	<ul style="list-style-type: none"> • Next review June 2027 • December 2024 • March 2025 • March 2025 • December 2024 • December 2024

Part 2: The self-assessment

Introduction and how to use

The self-assessment is the **councillor-led** part of the toolkit. The self-assessment consists of six themes, the first five of which are the same as the themes contained in Part 1 – The health check:-

- [Vision, purpose and community planning](#)
- [Leadership and people](#)
- [Community engagement and partnerships](#)
- [Business processes](#)
- [Resources and financial management](#)
- [Evaluating impact](#)

Each theme contains one or more overarching governance statements that reflect the characteristics of effective governance of a community or town council. The **council should consider how it is operating in relation to each of the statements**, and is **supported to reach conclusions by a series of probing questions and examples of evidence** that it may wish to consider.

Each overarching statement is followed by:-

- **Questions to consider** - these will help you and your council understand and reflect on how the council is operating and where there is a need or opportunity to strengthen this area of your work.
- **Examples of evidence to review to inform assessment** - this contains suggestions of things that are likely to already be available to the council, and which may be helpful to you in reaching conclusions on how the council is operating in relation to the overarching statement. These are suggestions only and you should consider reviewing any evidence that you think will help inform your assessment. The completed Part 1 – The health check will also be a key piece of evidence to review as you think through the self-assessment questions.
- **Further information** – this section explains a little more about councils' responsibilities in relation to the theme / overarching statement, and contains sources of additional guidance, support and training to help bring about change or improvements to your working arrangements and processes. Click on any underlined text in the further information column to access additional resources.
- **Commentary** – this is space for your council to summarise its conclusions in relation to the overarching statement and questions.

- **Actions** – this is space for your council to record the actions it will take as a result of the assessment in relation to each overarching statement.

We suggest that the following steps are taken when using this part of the toolkit:-

- 1) Councillors review the self-assessment and form their own views on how the council is operating in relation to each of the themes and statements.
- 2) Councillors meet as a task and finish group or working group to compare their thoughts and arrive at an agreed view which can be summarised in the **commentary** box provided under each statement.
- 3) Based on the conclusions reached in the commentary box, record **actions** that the council proposes to take to develop, or further develop, in that area.
- 4) The summary of findings and proposed action may then be **discussed and agreed in a full council meeting**.

Your council may decide to complete all of the health check first and then all of the self-assessment, or you may choose to complete a theme in both the health check and the self-assessment in parallel before moving on to the next theme.

There is space at the end of the self-assessment to [summarise the key actions to be taken as a result of Part 2 – The self-assessment](#) in one place.

Theme A – Vision, purpose and community planning

A community and town council provides community leadership. In exercising this role it will benefit from having a clear vision for its community, developed in partnership / consultation with all sections of the community. This will inform council plans, budgets and activities to ensure the council best works with and in the interests of the community.

The council has a clear vision and plan for its community

Questions to consider

- Does the council have a plan for realising its vision and purpose?
- How are you involving the whole community in developing that plan?
- How does the council plan take account of its statutory obligations and functions?
- How does the council keep its plan under regular review?
- How does the council apply its vision when considering planning matters relating to the community?

Examples of evidence to review to inform assessment

- Documented vision, purpose and values statements
- Community planning tools
- Public consultation events and surveys
- Press releases and articles
- Statutory reports as appropriate for example:
 - Annual report on progress in meeting objectives contained in the local well-being plan
 - Published biodiversity plan and report
 - Annual report as required by Local Government and Elections (Wales) Act 2021

Further information

Regardless of its size, having a vision and purpose agreed by all members will help your council in achieving for its community. An agreed vision and purpose will provide a clear focus for decision-making on how to utilise the budget and resources available to deliver the outcomes that the people in the community want to see.

Involving the community in developing vision and purpose statements and the business plan ensures that the council can identify and act on the wants and needs of the community it has been elected to serve.

The council's business plan should reflect the agreed vision and purpose, provide an overall framework to focus the council's actions, and create the budget that determines the precept.

The values of the council will guide all aspects of its work and activities in terms of principle and practice. Councils can research the values adopted by other councils, normally displayed on their websites, and One Voice Wales can also supply examples to member councils to assist them in developing their own.

In considering what services to deliver, or what activities to support, councils should also take account of the assessment of local well-being for their area and the objectives contained within the local well-being plan. While only some community and town councils will be under a duty to take reasonable steps towards meeting those objectives, all councils have an important role to play in improving the well-being of their area and in doing so contribute towards improving the social, economic, environmental and cultural well-being of Wales. Councils may find it helpful to use the five ways of working set out in the Well-being of Future Generations Act to guide their planning and decision making – long term, prevention, integration, collaboration and involvement. More detail on the ways of working can be found in [Well-being of Future Generations \(Wales\) Act 2015: the essentials](#)

The council should keep its plan under regular review to ensure it remains up-to-date and relevant.

Relevant statutory obligations

[Local Government and Elections \(Wales\) Act 2021, Section 52](#) – From April 2022 community and town councils have a duty to prepare and publish an annual report, as soon as reasonably practicable after the end of each financial year, about the council's priorities, activities and achievements. Councils must have regard to [guidance](#) about annual reports issued by Welsh Ministers. [See Part 3,](#)

Theme A – Vision, purpose and community planning

[Chapter 5 of the Local Government and Elections \(Wales\) Act 2021.](#)

[Well-being of Future Generations \(Wales\) Act 2015](#) - The Act places a duty on certain community and town councils to take all reasonable steps towards meeting the local objectives included in the local well-being plan that has effect in their areas. A community or town council is subject to that duty only if its gross income or expenditure was at least £200,000 for each of the three financial years preceding the year in which the local well-being plan is published. If a community or town council is subject to the duty, it must publish a report annually detailing its progress in meeting the objectives contained in the local well-being plan. Community or town councils which do not meet the criteria for being subject to the duty in section 40(1) of the Act but which still wish to contribute towards meeting the local objectives in the local well-being plan are welcome to do so on a voluntary basis.

[Environment \(Wales\) Act 2016, Section 6.](#) - Councils have a duty to maintain and enhance biodiversity in the exercise of their functions and a council must prepare and publish a plan setting out what it proposes to do and report on the actions taken to improve biodiversity and promote ecosystem resilience every three years. See also: [Introduction to the Section 6 Biodiversity and Resilience of Ecosystems Duty](#); [Environment \(Wales\) Act 2016 Part 1: Guidance for Section 6 – the Biodiversity and Resilience of Ecosystems Duty Frequently Asked Questions](#); [The Section 6 Biodiversity and Resilience of Ecosystems Duty: reporting guidance](#); [The Section 6 Biodiversity and Resilience of Ecosystems Duty: reporting requirement frequently asked questions](#); [The Section 6 Biodiversity and Resilience of Ecosystems Duty: reporting template](#); and [The Section 6 Biodiversity and Resilience of Ecosystems Duty: example reporting template](#).

Example plans and reports from the first reporting round - [Abertillery and Llanhilleth Community Council](#); [Llanfoist Fawr Community Council](#).

Community councils are able to decide whether to prepare one composite annual report covering the reporting duties in the Local Government and Elections (Wales) Act 2021, the Well-being of Future Generations (Wales) Act 2015 and the Environment (Wales) Act 2016, or to produce three individual reports.

Resources and training

One Voice Wales has guidance on business planning and examples of business plans which are available to members. Researching the work of other councils can also be helpful in supporting the council to develop its own plan.

The [Understanding Welsh Places](#) website contains data and geographical information about local areas to help you identify opportunities for your community.

[Planning Aid Wales](#) provide planning training and guidance, community engagement tools and techniques including specific place plan support.

[Shape my town](#) – this is a practical toolkit to inspire local people to play a part in shaping their built environment

[Well-being of Future Generations \(Wales\) Act 2015: the essentials](#) – sets out the seven well-being goals and the ways of working to go about achieving the goals.

[Shared Purpose: Shared Future. Statutory guidance on the Well-being of Future Generations \(Wales\) Act 2015 – SPSF 4: Collective role \(Community councils\)](#) – guidance for community and town councils on their role in local well-being plans.

[Wales Biodiversity Partnership](#) – website for general information about biodiversity and what we can do to help, together with a dedicated section for the section 6 duty.

Commentary

Does the council have a plan for realising its vision and purpose?

Yes, the council has a Strategic Plan and an additional Whole Place Plan. The council produces annual service plans which provide the basis for on-going performance review to ensure the provision of high quality services which meet the needs of citizens. The service plans help focus the activities of councillors and staff on clear organisational goals and outputs.

How are you involving the whole community in developing that plan?

The council employs a Community Development Officer. This person along with councillors serves as the interface with the community. The council conducts a variety of methods to consult the community over its plan and the projects emanating from the plan. In regard to the Whole Place Plan this was compiled by conducting interviews with members of the public and other key public sector stakeholders; public meetings were also held; the council also used community development tools to communicate and consult using surveys, social media, press releases and community newsletters. It has also used planning for real exercises across its seven electoral wards.

How does the council plan take account of its statutory obligations and functions?

The council has a dedicated team of staff and a regular cycle of council and committee meetings, where reports are considered by councillors. Staff have designated responsibilities to discharge to help the council to comply with statutory obligations and functions

Theme A – Vision, purpose and community planning

and are suitably qualified in this respect. The council also publishes statutory annual reports to meet its regulatory requirements as well as publishing its annual statement of accounts.

How does the council keep its plan under regular review?

The council reviews its Strategic Plan after each ordinary election cycle. Annual service plans are published to support the values and aims set out in the Strategic Plan between the election cycles.

The Council's Whole Place Plan remains in place from 2015-2030 but parameters within the electoral wards need revisiting and updating. This has a resource implication for the council's Community Development Officer. However, the council will shortly commence administrative recruitment. This should free up more time for the Community Development Officer to update the plan in good time before 2030.

How does the council apply its vision when considering planning matters relating to the community?

The council sits on Carmarthenshire Public Services Board's Sub-Committee which focuses on the work achieved by the local council sector and reports annually on its achievements to the PSB showcasing community projects. The council also diligently responds to the Local Planning Authority on all planning applications for its area and has a bespoke planning committee which meets every three weeks to facilitate this. When responding to planning applications the council frames its responses around the policies of the Carmarthenshire Local Development Plan and when appropriate bids for Section 106 funding to re-invest in community infrastructure.

Actions

We will:

-

Theme B – Leadership and people

The council should respect the values of openness and transparency and adhere to, and model, the behaviours and standards set for all councillors as contained in the code of conduct. In leading its community, the council should be committed to enhancing its capability and capacity as is commensurate with its range and scale of operations.

Employees are the principal asset of any council and it is important that they are given the trust and respect to perform their roles to their maximum ability within a safe working environment. Training and development of employees is vitally important as well as having appropriate systems in place to provide adequate reward, recognition, and accountability, within a framework of effective employment policies.

The council provides leadership to its members and staff

Questions to consider

- Do all councillors understand their obligations to ensure effective governance of the council?
- How do you ensure all members are trained in all aspects of their role?
- How do you ensure all members are suitably resourced to carry out their role?
- How do members and staff engage with recognised sector representative bodies (i.e. One Voice Wales and SLCC) to share and learn from good practice?

Examples of evidence to review to inform assessment

- Vision, purpose and values statements
- Declaration of acceptance of office
- Standing orders
- Code of conduct
- Arrangements for discharge of functions
- Records of attendance at council meetings
- Evidence of councillor training needs analysis and training undertaken

- Training plan
- Membership of One Voice Wales and the Society of Local Council Clerks

Further information

Responsibilities for effective governance

A formal declaration of acceptance of office must be signed before an individual is able to act as a member of a community or town council. This includes an undertaking to observe the code of conduct adopted by the council. All councillors should adhere to and model appropriate behaviours and standards in line with expectations of those taking up elected office.

Resources and training

[The Code of Conduct for members of local authorities in Wales: Guidance from the Public Services Ombudsman for Wales](#)

[Model Code of Conduct](#)

[Video –Councillors’ Guide to the role of the Public Services Ombudsman for Wales – The Members’ Code of Conduct](#)

One Voice Wales online training (free to all councillors) [The code of conduct for community and town councillors](#)

One Voice Wales training module ‘*The Councillor*’ covers a range of issues relevant to councillors’ responsibilities including code of conduct and ethical behaviour. A specific training module on ‘Code of conduct’ is also available. Contact One Voice Wales for further information.

[The good councillor’s guide for community and town councillors](#)

Councillor training

A good community council is committed to ongoing training and development, for both councillors and staff. A National Training Strategy is currently under review.

[Section 67 of the Local Government and Elections \(Wales\) Act 2021](#) requires community and town councils to make and publish a plan about the training provision for its members and staff. The training plan should reflect on, and address whether the council collectively has the skills and knowledge it needs to deliver its plans most effectively. The first training plan must be published by 5 November 2022, six months after the duty comes into force. The training plan must be reviewed no later than three months after an ordinary election of community councillors. Statutory guidance has been published about the duty to make and publish training plans see Chapter 5 of [The Local Government and Elections \(Wales\) Act 2021: Statutory Guidance for Community and Town Councils](#)

Information on any current bursaries for councillors to undertake relevant training may be found on the One Voice Wales website.

A training plan template is available to One Voice Wales members on request.

Councillor remuneration

The Independent Remuneration Panel for Wales is the independent body responsible for determining payments to elected members of community and town councils in Wales. The Panel produces a report every year setting out the type and level of payments that may be made. It is the duty of the proper officer of a council (usually the clerk) to arrange for correct payments to be made to all individuals entitled to receive them.

[The Independent Remuneration Panel for Wales Annual report and guidance on payments to elected members](#)

Sector bodies

Councils are encouraged to be in membership of One Voice Wales and the Society of Local Council Clerks. Contact [One Voice Wales](#) and [SLCC](#) for details. One Voice Wales Area Committees and One Voice Wales and SLCC conferences and training events provide opportunities to learn about developments in other councils as well as share their own good practice. Consideration could also be given to submitting applications for the One Voice Wales annual awards scheme. In the case of 'larger' councils, they should consider taking a full part in the Larger Councils' meetings.

Commentary

The council provides leadership to its members and staff

Do all councillors understand their obligations to ensure effective governance of the council?

Councillors are taken through an induction programme once elected or re-elected to office. The council organises the programme over a week of activities supported by every member receiving an induction folder containing key council documents, procedures and

guidance notes. During the induction, councillors are informed or reminded about the council's vision, purpose and values statements which are set out in the council's Strategic Plan. A copy of the plan is included in the induction pack. Under the Model Code of Conduct all members are required to make a declaration of acceptance of office before they can become a councillor. The declaration refers to being bound by the code.

All councillors are provided with a copy of the Good Councillors' Guide. Councillors are provided with a copy of the council's constitution which sets out Standing Orders for conducting meetings and Standing Orders for contracts. Terms of reference of delegated powers to the council's standing committees is set out in the constitution. The terms of reference discharge functions to committees. In accordance with the constitution every member is allocated two standing committees to serve on for the municipal year. Seats are allocated at the council's annual meeting held in May. The scheme of delegated powers to the Clerk is also set out in the constitution.

Records of members' attendance at council meetings is kept in a register but details of attendance is set out in the council and committee minutes. Information about member attendance levels is also published on the council website.

How do you ensure all members are trained in all aspects of their role?

The council has published a training plan on its website highlighting the training identified for members. The training plan is supported by a budget, which is set annually. Currently, areas of training only cover basic governance arrangements this is partly due to the fact the council has a dedicated team of qualified staff to advise members. The training plan will evolve over time to cover wider areas of council work. General training such as chairing meetings needs to be included in the training plan and training in planning matters.

How do you ensure all members are suitably resourced to carry out their role?

The council has adopted the Independent Remuneration Panel for Wales' member allowances framework and has an annual budget in place to make payments to councillors in support of their role.

All councillors are provided with an IT Tablet and a dedicated council email address.

Training budgets are put in place annually to support member development opportunities.

How do members and staff engage with recognised sector representative bodies (i.e. One Voice Wales and SLCC) to share and learn from good practice?

The Clerk is a member of the Society of Local Council Clerks and attends the Society's annual conference programme to further continuous professional development. The Clerk also attends the SLCC's local branch meeting to network with colleague clerks from other councils.

The council is not in membership of a professional body. One Voice Wales annual membership offer is put before council for consideration but the council has yet to join. This will be reviewed when the council's estimates of income and expenditure for next year are being considered and drafted.

Actions

We will:

-

The council carries out its employment duties

Questions to consider

- Do all councillors understand their responsibilities as an employer?
- Does the council have a human resources/personnel committee to deal with staffing matters?
- Do all staff understand their obligations under the national employee code of conduct?
- How does the council review whether staff are remunerated appropriately?
- How does the council ensure open and fair competition for all vacancies?
- What arrangements are in place to enable employees to communicate with their line management and for appraisal?
- What processes are in place to resolve both internal disputes / grievances and potential external complaints about council members and staff?

Examples of evidence to review to inform assessment

- Evidence of applying current employment law
- Evidence of signed contracts and policies which are referenced in contracts of employment and which are fully aligned to the National Pay and Conditions Agreement for Clerks
- Pay policy
- Job descriptions
- Employee Handbook
- Appraisal scheme and evidence of appraisals completed
- Minutes of full council and HR committee meetings
- Financial records recording appropriate deductions from gross pay calculations
- Grievance and complaints procedure

Further information

The council must act at all times as a responsible employer and must ensure it complies with employment law. All staff must have a contract of employment incorporating terms and conditions and supported by appropriate employment policies.

The council must approve the remuneration payable to all staff in advance. Councils should consider using an effective benchmarking tool for determining salaries of their employees, ensuring appropriate hours are agreed for each role. In the case of clerks/deputies and assistants the national job evaluation and pay scales would be appropriate.

When councils with several employees wish to change job roles and staffing structures they should be mindful of the processes involved in varying contracts.

It is essential that effective line management arrangements are in place for all employees. In the case of smaller councils, perhaps with a single part-time clerk, consideration should be given to arrangements for the day-to-day routine management of the clerk and a reporting mechanism to the council via a human resources / personnel committee.

It is important that members and officers are trained in the use of employee appraisal and there is a suitable scheme in place which is understood by the council and employees.

The code of conduct for qualifying employees of relevant authorities in Wales sets out the conduct expected of employees of a community council. This sets out as a general principle that the public is entitled to expect the highest standards of conduct from employees of a community and town council and notes that in performing their duties they must act with integrity, honesty, impartiality and objectivity. The code of conduct also covers:-

- Accountability
- Political neutrality
- Relations with members, the public and other employees
- Equality
- Stewardship
- Personal interest
- Whistleblowing
- Treatment of information
- Appointment of staff
- Investigations by monitoring officers

Resources and training

Employment policy support is available through One Voice Wales and SLCC, including model terms and conditions of service and model policies.

[ACAS has a range of advice, templates and training available on its website to support both employers and employees](#)

[The Code of Conduct \(Qualifying Local Government Employees\) \(Wales\) Order 2001](#)

The National Agreement on Salaries and Conditions of Service of Local Council Clerks in England and Wales 2004 - This publication covers the salaries and conditions of service of full-time and part-time Clerks and other officers of Town, Parish and Community Councils. The National Agreement can be found on the [One Voice Wales website](#)

One Voice Wales have sent a model pay policy to all councils.

One Voice Wales have a training module on 'The Council as an Employer' which covers a range of areas including contracts of employment, role and person specifications, discipline and grievance, and health and safety. A short [e-learning module](#) is also available on the One Voice Wales website and is free of charge to all councillors as an introduction to this area.

One Voice Wales and the Society of Local Council Clerks have jointly produced a guidance document 'Bullying and Harassment in Councils'. This is available to members on request.

Commentary

Do all councillors understand their responsibilities as an employer?

Not all members fully understand their responsibilities as an employer but members support council staff. Specific training for the Chairman of the Policy and Resources Committee and also the Chairman of the Human Resources and Appeals Sub-Committee needs to be included in the council's training plan.

However, the council has recently been re-accredited with the Investor in People liP Award. The council is fully aligned to the national pay and conditions agreement for Clerks. The council also subscribes to an employment law advisory support service currently provided by an external contractor. Furthermore, all staff are provided with an employee handbook and have job descriptions.

Does the council have a human resources/personnel committee to deal with staffing matters?

Yes, the council's Policy and Resources Committee performs this function and regularly reviews and considers staffing matter reports under its terms of reference.

Do all staff understand their obligations under the national employee code of conduct?

All staff are provided with a copy of the employee code of conduct. A copy is included in the council's new starter pack. The code is also contained in the council's constitution.

How does the council review whether staff are remunerated appropriately?

Staff are remunerated based on the employment terms set out in a written statement of particulars and job descriptions which set out specific responsibilities assigned to every council employee.

Staff remuneration is uplifted annually in accordance with the Local Government national pay agreement and the National Joint Council pay agreement negotiated annually between employers and trade unions.

The council has a process for staff wishing to submit a regrading appeal on the grounds of increased responsibility. Applications are presented to the Policy and Resources Committee following an initial assessment made by officers. The council benchmarks the salary grade for jobs to remain competitive and fair.

How does the council ensure open and fair competition for all vacancies?

Job vacancies are advertised and the council has a recruitment and selection procedure in place which includes various checks and balances to ensure proper employment practices are followed.

What arrangements are in place to enable employees to communicate with their line management and for appraisal?

The council is recognised as an Investor in People for the way it communicates with and values staff. In addition, staff meetings are held when needed. Performance appraisals for all staff are organised annually following a defined process/format.

What processes are in place to resolve both internal disputes/grievances and potential external complaints about council members and staff?

The council has formal policies in place to cater for grievance and disciplinary matters affecting staff.

The council has a formal complaints procedure for dealing with complaints from members of the public in regard to council matters including complaints about staff and members. However, if a member of the public wishes to pursue a complaint against a councillor they are advised to contact the Public Services Ombudsman for Wales who has the power to investigate complaints about councillor conduct and behaviour.

Actions

We will:

The council gives its staff the resources and support to carry out their role

Questions to consider

- How does the council encourage continuous professional development of its employees?
- How does the council ensure all staff are trained in all aspects of their role?
- How does the council ensure it provides all necessary facilities and equipment for those working from the office or at home?
- Are there appropriate policies and processes in place to manage the health, safety and welfare of the council's employees? How do you ensure these are followed?

Examples of evidence to review to inform assessment

- Training policy and plan
- Training budget
- Dignity at work policy
- Member/officer working protocol
- Equality and diversity policy
- Risk assessments
- Evidence of a process of establishing and reviewing individual development plans for all staff
- Investment in line management training for clerks who manage other council staff
- Investors in people status as appropriate

Further information

A successful council supports the development of its employees. [Section 67 of the Local Government and Elections \(Wales\) Act 2021](#) requires community and town councils to make and publish a plan about the training provision for its members and staff. The training plan should reflect on, and address whether the council collectively has the skills and knowledge it needs to deliver its plans most effectively. The first training plan must be published by 5 November 2022, six months after the duty comes into force. The training plan

must be reviewed no later than three months after an ordinary election of community councillors. Statutory guidance has been published about the duty to make and publish training plans - See Chapter 5 of [The Local Government and Elections \(Wales\) Act 2021: Statutory Guidance for Community and Town Councils](#)

A training plan template is available to One Voice Wales members on request.

Many of the training requirements for council staff can be sourced from the SLCC - including the CiLCA qualification. Councils are encouraged to provide the necessary funding, including paid time off, for courses and in the case of qualification routes to provide appropriate workload relief to support studies. Further information on courses and any bursary support available can be found on the [SLCC website](#).

Providing staff of the council with the appropriate resources to complete their work is a key consideration in ensuring the successful operation of the council. For example, staff should be provided with council email addresses and access to council computer systems rather than being expected to use their own. Council staff should not use personal email addresses for council communications or save council documents to personal computers for reasons of information security, as well as for ensuring effective continuity if the council employee should leave their role.

Resources and training

[One Voice Wales](#) provides a training course on this subject.

SLCC also provide a range of training opportunities – see the [SLCC website](#) for latest courses and availability.

Commentary

How does the council encourage continuous professional development (CPD) of its employees?

The council publishes on its website a training plan which identifies training opportunities for key staff.

Training opportunities including qualifications, courses and conferences are identified for all staff during performance appraisal meetings with line managers.

The council has a dedicated annual budget for training needs and staff are granted paid time off to participate in training opportunities.

The Clerk is a member of the Society of Local Council Clerks and receives regular notifications on CPD opportunities.

How does the council ensure all staff are trained in all aspects of their role?

Training needs are identified during staff induction. Training is provided in real time if job roles change and staff need to acquire new skills and knowledge.

The council's performance appraisal process plays an important role for line managers to discuss individual learning plans with staff. Staff are encouraged to take up membership of professional bodies to take advantage of continuous professional development opportunities.

How does the council ensure it provides all necessary facilities and equipment for those working from the office or at home?

Office based staff have dedicated office space; are allocated with a personal computer and or laptop with a dedicated personalised council email address; mobile phones are also allocated to staff depending on role.

Office staff are permitted to work from home if their job role warrants it.

The council has dedicated budgets for office supplies, equipment and stationery.

The council's DLO team are provided with IT equipment if warranted depending on the role. Mobile phones are also provided along with tools and equipment and personal protective equipment.

Staff have access to the council's vehicle fleet when their work warrants travelling.

Are there appropriate policies and processes in place to manage the health, safety and welfare of the council employees?

How do you ensure these are followed?

The council has a suite of health and safety policies, plans and procedures in place and has access to health and safety advisory support which line managers can access.

All work is subject to ongoing risk assessment in the workplace. Safe systems of work are developed for more hazardous work duties, COSHH assessments are also performed.

The council has a health and safety budget.

Health and safety is referenced in every member of staff's job description. Failure to comply with reasonable health and safety requirements/aspects may lead to disciplinary action.

All staff have a responsibility for the health, safety and welfare of their colleagues.

Near misses/accidents are investigated in the workplace to prevent dangerous occurrences or to prevent something happening again.

Actions

We will:

Theme C – Community engagement and partnerships

Community and town councils play an active role in engaging, involving and consulting with their communities. An effective council understands its community's (people and places) needs and desires and knows the positive difference it is making. Councils should aim to ensure that no one feels disadvantaged, and that all groups within the community are engaged.

A partnership is an agreement to do something together that will benefit all involved, bringing results that could not be achieved by a single partner operating alone and reducing duplication of efforts. Partnership working allows services to be delivered in a joined-up way, such as through shared goals and/or sharing resources.

The council engages with its community

Questions to consider

- Does your council understand the demographic composition of its community?
- How does the council involve the whole community in its decision-making processes, and provision of services?
- How does the council stay in touch about local “hot topics” that emerge from time to time?
- How does your council plan and provide for the diversity of needs within its community?
- What methods and tools are used by the council, to involve the community in community planning issues?
- How does the council ensure it is reflecting the voice of the community in reviewing planning applications and contributing, where appropriate to the Local Development Plan?
- What does the council do to ensure it engages with the people in the community in the language of their choice?

Examples of evidence to review to inform assessment

- Community engagement strategy prepared and periodically reviewed
- Community surveys
- Proactive work with community groups
- Involvement in other aspects of community life e.g. school governors, citizens advice etc.
- Social media activity

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- Minutes of meetings
- Annual report
- Website
- Newsletters
- Noticeboards
- Community events
- Employment of a community development officer (where appropriate)
- Youth representatives serving on the council

Further information

The council is elected to serve all parts of the community and must ensure it reflects the needs of all the people in its community. Being open and transparent about the work of the council, and its decision-making, is key to engaging the community. A community engagement strategy sets out how the council will understand its community, involve the community in their work and communicate with their electors.

Relevant statutory obligations

[Local Government and Elections \(Wales\) Act 2021](#) – Part 3 Promoting Access to Local Government

The intention of the public participation provisions in the Local Government and Elections (Wales) Act 2021 is to encourage a more diverse range of members of the public to engage with local democracy. Principal councils are required to prepare, consult on, publish and review a ‘public participation strategy’, with the aim of making it easier for members of the public to understand how local government functions; how it makes decisions; and how local people can follow proceedings, input their views, and have them taken into account. There is no requirement for a community council to make a public participation strategy, though they should consider how they enable public participation to take place.

People presiding over community and town council meetings that are open to the public must give members of the public in attendance reasonable opportunity to make representation about any business being discussed at the meeting, unless this is likely to prejudice the effective conduct of the meeting.

[Section 47 of the Local Government and Elections \(Wales\) Act 2021](#) provides for multi-location attendance at community and town council meetings. The requirement is that a community council must make and publish arrangements for convening meetings, which

Theme C – Community engagement and partnerships

allows – but not requires – participants to be in multiple locations. See Chapter 2 of [The Local Government and Elections \(Wales\) Act 2021: Statutory Guidance for Community and Town Councils](#)

[Schedule 4 of the Local Government and Elections \(Wales\) Act 2021](#) also includes provisions relating to community council notices e.g. giving notice of meetings and their arrangements and the issuing of a short note within 7 days of council meetings. These should be read in conjunction with section 55 of the Local Government (Democracy) (Wales) Act 2013, which requires community councils to make available electronically certain information and documents (including minutes of meetings).

[Local Government \(Wales\) Measure 2011](#) – made provision for the appointment of community youth representatives (section 118)

Resources and training

National Principles for Public Engagement in Wales aim to guide behaviour and encourage good quality, consistent engagement activity with service users and the general public. See Third Sector Support Wales [Knowledge Hub](#) to view the National Principles and access other supporting information.

[Public service geo-spatial agreement](#) provides location data which can support planning and decision-making.

[One Voice Wales](#) offers two training modules relating to community engagement - ‘*Introduction to Community Engagement*’ which explores how councils and councillors can improve how they engage with the communities they serve; and ‘*Community Engagement Part 2*’ which covers tools and techniques.

[SLCC](#) offer a Community Governance qualification.

Commentary

Does your council understand the demographic composition of its community?

The council accesses a number of datasets to better understand the demographic composition across the council’s area.

For deprivation the council refers to the data available from Wales Index of Multiple Deprivation (WIMD). This online interactive tool from Welsh Government breaks down the common themes that measure an area’s deprivation, into small areas (called Lower Super Output Areas) across Wales. For population and labour statistics the council refers to Nomis provided by the Office of National

Theme C – Community engagement and partnerships

Statistics. Also there is a Research & Statistics Department at Carmarthenshire County Council which provides collated data from several data sources including the Census. Another useful resource is the data.cymru website.

How does the council involve the whole community in its decision making processes, and provision of services?

The council enables participation by carrying out periodic consultation exercises on a variety of community issues by inviting people to contact their councillor; by holding open meetings; the council issues letters to residents on particular capital schemes and it publishes posters and notices in public areas. The council also digitally engages via its website and social media channels. The council uses evidence from consultations to help prepare its future budgets and apply for third party funding.

Community halls are run by volunteer management committees who know their area and its needs best.

How does the council stay in touch about local “hot topics” that emerge from time to time?

It has the ability to communicate via its council meetings, website and social media channels.

Officers / members can work with local stakeholders on action groups that tackle emerging factors that affect the community.

How does your council plan and provide for the diversity of needs within its community?

When the Well-being of Future Generations (Wales) Act 2015 was enacted the council swiftly put in place the Llanelli Rural Whole Place Plan 2015 – 2030. This sets out a number of interventions that align with the seven national well-being goals. Its annual report is comprehensive in how it acts in the interest of the national wellbeing goals and the aims that are set by the Public Services Board.

What methods and tools are used by the council, to involve the community in community planning issues?

A variety of methods and tools are used to encourage participation. The council will often use a mix of sending out newsletters and surveys; organising planning for real exercises; organising public meetings to gauge opinions; direct communication with local interest groups and it has a regular cycle of Council and committee meetings to garner feedback from the public. The council issues press releases and also uses digital methods of reaching out to people through its website and social media channels.

How does the council ensure it is reflecting the voice of the community in reviewing planning applications and contributing, where appropriate to the Local Development Plan?

The council holds a regular cycle of committee meetings to respond to all planning applications received from Carmarthenshire County Council. Planning and Liaison committee meetings are held every three weeks throughout the year and local ward members from across the council’s seven electoral wards serve on the committee. The councillors feed back community views on every planning application. Depending on the scale of development proposals the council will make recommendations about entering into section 106 planning obligations with local developers for community benefit opportunities arising from these opportunities. The council also

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participates and contributes towards the formulation of the Local Development Plan. It will scrutinise candidate sites and moreover, when replying to planning applications it assesses applications against the general policies contained in the Local Development Plan.

What does the council do to ensure it engages with the people in the community in the language of their choice?

The council produces an annual bilingual council tax newsletter along with periodic community news e-bulletins. Community halls notice boards are updated with new project information / community activities. It has a bilingual website which hosts information on council news, activities, consultations and community facilities updates. There are council Facebook and X social media accounts where council news is posted. These also act as good way of passing on other community relevant news by stakeholders such as the local authority or health board. If people communicate in Welsh with the council, a reply will be sent in Welsh.

Actions

We will:

-

The council works with partners to help its community

Questions to consider

- How does the council work with partners to help achieve its vision and purpose?
- How does the council assess who it could and should work with (including statutory partners)?
- Are you working with everyone you could / should be working with?
- How has the council ensured it is resourced to develop its partnerships?

Examples of evidence to review to inform assessment

- Proactive work with community groups
- Involvement in other aspects of community life e.g. school governors, citizens advice etc.
- Annual report
- Community events
- Work with public services board (especially those councils with a duty under the Well-being of Future Generations (Wales) Act 2015)
- Lead subject representatives appointed
- Expertise to serve on advisory committees (co-option of non-councillors)
- Charter agreement with the principal authority

Further information

Community and town councils can provide services with other bodies, including neighbouring community councils. Partnership working recognises the limitations of what we can do on our own and the opportunities for achieving more by working together.

A stakeholder analysis is a simple way of identifying who might have most interest and influence in delivering the council's vision and plan.

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This can be a helpful tool in identifying and prioritising potential partners. A by-product of this work is that it might identify opportunities to take forward ambitions that might otherwise have been missed. Having completed a stakeholder analysis, the council will need to consider who it seeks to work with and whether it is suitably resourced to take work forward.

If the council takes the lead in setting up a partnership, it should represent community interest groups and minority interests through either membership or consultation.

Working with the principal council

Building effective relationships between community councils and the principal council for the area can support councils to deliver for the people they serve. Informal and / or formal mechanisms may be established for engagement and partnership working.

A charter agreement is entered into by a principal council and a community council for a community or communities within its area. It is a shared agreement describing the way in which the councils' respective functions will be exercised for the purpose of maintaining and improving co-operation between them.

The Welsh Government strongly encourages all councils to enter into formal charter agreements to underpin the relationship with the county or county borough council for the area. Working together through effective relationships and networks can support both tiers to ensure they are delivering the right outcomes for the people they serve. A charter provides clarity of commitments from both parties and gives validity and recognition to both parties as equal partners.

Resources and training

Case studies on effective engagement with partners are available to One Voice Wales members upon request.

[Ensuring Effective Stakeholder Engagement](#) - Guide produced by the Government Communication Service to support engagement with stakeholders, including tools to identify key stakeholders and plan for engagement.

Commentary

How does the council work with partners to help achieve its vision and purpose?

The council regularly attends the meetings of a Liaison Forum for the Public Services Board alongside other large town and community councils in Carmarthenshire. It currently works with county council departments such as housing, leisure, outdoor education, tourism

Theme C – Community engagement and partnerships

end environmental services to deliver amenities for the community such as the lower Lledi Reservoir at Swiss Valley and the Community Hub project in Llwynhendy.

How does the council assess who it could and should work with (including statutory partners)?

The council's work is based on sustainability and well-being. Its strategic plan sets out the council's aims, core values and well-being goals. The council's reporting methods ensure all of these are cross referenced and will flag up obvious non-council business.

Are you working with everyone you could/should be working with?

The council's Community Development Officer will use a number of reference sources and materials to engage with stakeholders that are likely to have an interest in its work programme including Carmarthenshire County Council, neighbouring town and community councils, third sector organisations and local community groups.

How has the council ensured it is resourced to develop its partnerships?

The council sets an annual budget and has a specific community development budget to support the work of its Community Development Officer. The council annually reviews service provision to safeguard sustainability and has a long standing collaborative agreement with Llanelli Town Council for the joint management of Llanelli District Cemetery. The council also has a service level agreement with the town council where the council's workforce maintains the town council's parks and green spaces. The town council contributes to the council's budget annually to share and offset costs. The council also has a long standing funding agreement with the town council and Carmarthenshire County Council to provide for the town's annual Christmas Lights Switch On and parade. The council's budget plans are formulated to support the council's partnership arrangements.

Actions

We will:

-

The council communicates with its partners and community

Questions to consider

- Are you confident that your communications are accessible to all parts of the community?
- How do you encourage feedback and involvement from across the community?
- How does your website help you engage and communicate?
- How do you use social media to engage with your community?

Examples of evidence to review to inform assessment

- Community engagement strategy prepared and periodically reviewed
- Community surveys
- Appointing council representatives to serve on outside bodies
- Social media activity
- Minutes of meetings
- Annual report
- Website
- Newsletters
- Noticeboards
- Community events
- Compliments and complaints letters
- Public participation sessions on council meeting agendas
- Council surgeries

Further information

[The Local Government \(Democracy\) \(Wales\) Act 2013](#) requires that community and town councils publish certain information electronically. [Section 55](#) of the Act requires councils to publish electronically information about how to contact it and, if different, its

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clerk. The information which must be available electronically includes a telephone number, a postal address and an email address. In addition, councils must publish electronically information about its members, including a list of the council's members, each member's name, information about how they may be contacted, party affiliation (if any) and any office held or committee they belong to within the council. If the community concerned is divided into community wards, the ward each member represents must be shown. Councils must also publish electronically the minutes of its meetings and, so far as reasonably practicable, documents referred to at those meetings. They must also publish their annual audited accounts electronically.

It is a decision for each council to take as to whether they will operate their own, independent website, or whether they decide to link up with other councils in their area, or the principal council, or some other body which is happy to host their information. It is, however, a requirement that there is a regularly updated website providing the public with the ability to access the information described above.

A website is such a key means of communicating that people who want to find out about your council will simply assume you have one. A website offers the opportunity to promote, test and share ideas for the future of the community.

Social media is fast and free to use as well as a great way of getting your messages to more people in your community. Social media can help increase accessibility and can help break down barriers for people who might otherwise find it difficult to participate in your council's activities.

Different communication methods will be needed to ensure the council effectively engages with and informs the whole community. Considering how you are communicating, the audience for the different methods of communication, and where there are any gaps, will ensure you are reaching a full range of people within your community.

Resources

[Statutory Guidance: Access to Information on Community and Town Councils](#)

[Connecting with your local community: A Communications Guide for Welsh Community & Town Councillors and their Clerks.](#)

[The Local Government and Elections \(Wales\) Act 2021: Statutory Guidance for Community and Town Councils](#) – Chapter 3
Participation at meetings

A Communications Toolkit is available to One Voice Wales members upon request.

The Local Government Association has produced a [series of guides](#) to support councillors in using social media.

Commentary

Are you confident that your communications are accessible to all parts of the community?

The council has a number of mechanisms to call upon when striving to communicate with all parts of the community.

- *Collaboration opportunities with other public sector partners and community groups;*
- *Calling upon local member knowledge and contacts;*
- *Promoting general news and opportunities through the council website and its social media channels;*
- *Updating community notice boards with topical information;*
- *Calling public meetings to discuss changes to services or to consider controversial issues affecting the wider community;*
- *Issuing a bilingual council tax notice to every household in the council's area generally informing of the council's plans and how it spends public money;*
- *Direct letter drops when consulting on community projects;*
- *Using community planning tools such as conducting planning for real exercises to facilitate community development opportunities;*
- *Holding workshops and paper-based and online community surveys when consulting on community projects;*
- *Promoting and highlighting information and activities through the council's annual reporting procedure;*
- *Facilitating public participation at council meetings;*
- *Encouraging public interaction through the council's complaints and compliments system;*
- *The council publishes meeting notes and minutes of its meetings on a monthly cycle so people can be kept informed of the decisions it makes;*
- *The council publishes an annual report providing information on its recent activities; how it promotes and enhances biodiversity and how it contributes to the Carmarthenshire Public Services Board's local well-being objectives;*
- *To extend its reach, the council appoints members to serve on various outside bodies at its annual meeting;*
- *Promoting the use of the Welsh language in council communications and communicating with people in the language of their choice.*

How do you encourage feedback and involvement from across the community?

The council employs a Community Development Officer whose role is to constructively interact and engage with local communities along with local councillors.

Feedback is encouraged by a variety of means:

- *Direct communication with the council via letters, emails, social media, surveys and telephone enquiries;*
- *Reporting and acting upon correspondence via the council's decision making arrangements using the council's committee structure;*

Theme C – Community engagement and partnerships

- *Issues conveyed to the council via local councillors on a ward for ward basis;*
- *Reaching out to people by holding meetings with community interest groups to better understand local need;*
- *Acting upon requests for help and support in a timely manner;*
- *Using the communication mechanisms referenced in the previous question to be as inclusive as possible with all parts of the community.*

How does your website help you engage and communicate?

The website is interactive and contains key information about the council's governance arrangements and what it does for the community as well as the services it provides. The council is able to share good news stories on its website as well as providing a platform for celebrating council successes and achievements. The website is partially bilingual to cater for the Welsh language. The website publishes the council's responses to local planning applications through its meeting notes and minutes. The website is used to promote public consultation exercises initiated by the council and it also allows the public to book facilities such as the astro turf pitch in Dafen Park as well as acting as a hub for purchasing fishing permits and paddle board sessions at Swiss Valley Reservoir. Members of the public can leave feedback on the website by completing an online form which can be used to generally enquire about something or to make a complaint or to leave a compliment.

How do you use social media to engage with your community?

The council has two social media accounts. It has a Facebook Page called Llanelli Rural Council which has 2,432 followers. The other social media account is on X, formerly Twitter, this profile is known as Llanelli Rural Council and has 944 followers.

The council uses social media as an extension of its website and uses it to quickly interact and communicate with the public at large. The council's Community Development Officer dedicates an amount of time to the social media channels to provide timely responses to people messaging the council about community issues or events but the monitoring is not a 24/7 process.

The council uses social media to engage when it needs to:

- *Consult with the community on council projects;*
- *Share council press releases;*
- *Alert the community to urgent developments e.g. temporary closure of a council owned community facility due to health and safety reasons;*
- *Share the Council Chairman's community appearances and other civic duties;*

Theme C – Community engagement and partnerships

- *Share community relevant news from content posted by accounts run by partners and stakeholders.*

Actions

We will:

-

Theme D – Business processes

A process is a series of actions or steps taken to achieve a particular end. A well-run and well-managed council will have clearly defined processes in place for key areas of business. These processes give an overall structure for decision making designed to:

- ensure compliance with legislative requirements;
- deliver consistent outcomes or results; and
- mitigate against risk by ensuring tasks are performed correctly.

Business processes are likely to be key indicators of the strength of financial management and governance arrangements of a community or town council. The following questions will support your council to reflect on areas where typically a council has established processes in place, and help you determine if you need to introduce new or different processes.

The council operates high standards of accountability and governance in an open and transparent way

Questions to consider

- What processes are in place to ensure effective and timely decision making and are these processes documented?
- How does the council’s annual business / service plan inform its budget?
- How does the council use committee and sub-committee decision-making arrangements?
- What processes are in place to review risk management?
- What handover provisions are in place for transfer of information, finances and records when the clerk/responsible financial officer leaves the council?

Examples of evidence to review to inform assessment

- Standing orders
- All processes reviewed periodically by council / committee to ensure they remain appropriate, with findings recorded
- Internal controls documentation
- Published timetable of council and committee meetings

Theme D – Business processes

- Minutes of council meetings record decisions on the need for committees / sub committees and are published in a timely manner
- Usage of standing orders; financial regulations; and risk register
- Terms of reference for committee / sub-committee framework
- Scheme of delegations to support decision making
- Risk register
- Evidence of an easily accessible local complaints process for members of the public, and reference to the role of the Public Services Ombudsman for Wales in investigating complaints about public services.

Further information

All community and town councils must conduct their business in an open and transparent way and comply with statutory requirements in relation to decision making.

The council must conduct its business and make decisions through meetings, either of the full council or committees. There are rules governing meetings set out in the [Local Government Act 1972](#), in particular [Schedule 12](#).

Councils are legally required to keep minutes of meetings held and these minutes must be available to the public for inspection. Council meetings must be open to the public and press. They can only be excluded by a council resolution for a particular agenda item where sensitive issues are to be discussed (such as legal, contractual or personnel matters).

Rules for the annual meeting of the council and all other meetings should be contained in the council's standing orders.

[The Local Government \(Democracy\) \(Wales\) Act 2013](#) requires that community and town councils publish certain information electronically. [Section 55](#) of the Act requires councils to publish electronically information about how to contact it and, if different, its clerk; information about each of its members; the minutes of its meetings and, so far as reasonably practicable, documents referred to at those meetings; and their annual audited accounts.

[The Local Government and Elections \(Wales\) Act 2021](#) – [section 47](#) makes it easier for meetings to take place through a variety of arrangements, including multi-location meetings where all individuals are attending virtually, and hybrid meetings where a number of individuals are attending in person at a designated location and others are attending virtually from a range of other locations. See Chapter 2 of [The Local Government and Elections \(Wales\) Act 2021: Statutory Guidance for Community and Town Councils](#)

[Schedule 4 of the Local Government and Elections \(Wales\) Act 2021](#) also includes provisions relating to community council notices e.g. giving notice of meetings and their arrangements and the issuing of a short note within 7 days of council meetings. These should be read in conjunction with section 55 of the Local Government (Democracy) (Wales) Act 2013. The electronic publication of documents extends to include making available key information as soon as reasonably practicable, and within seven working days of the community council meeting taking place, and must include: the names of members who attended; apologies for absence; declarations of interest; any decisions taken and the outcome of any votes. This would not apply to any decisions taken in private, or where disclosure of the information would be contrary to any enactment.

In accordance with the Local Government and Elections (Wales) Act 2021, [section 48](#), people presiding over community and town council meetings that are open to the public must give members of the public in attendance reasonable opportunity to make representation about any business being discussed at the meeting, unless this is likely to prejudice the effective conduct of the meeting.

It can be helpful to put all information about how the council operates; how decisions are made; and the procedures which are followed to ensure that decision making is accountable, open and transparent into a single documented constitution. The primary components of a documented constitution will be the council's standing orders and financial regulations, along with the clerk's scheme of delegated powers, the code of conduct for members, the code of conduct for employees, member / officer protocol, terms of reference for committees etc.

Resources

The [Local Government and Elections \(Wales\) Act 2021: Statutory Guidance for Community and Town Councils](#) - Chapter 3 Participation at meetings

[The good councillor's guide for community and town councillors](#) – Part 3 provides guidance for council meetings

[Arnold – Baker on Local Council Administration \(12th Edition Dec 2020\)](#)

[Statutory Guidance: Access to Information on Community and Town Councils](#)

[The Local Government Finance Act 1992](#) - sections 41, 50 and 51 set out how the council should calculate its budget and precept.

[Local Government Act 1972](#) - [Section 101](#) makes provisions for the appointment of committees and the discharge of functions by committees.

[Public Bodies \(Admission to Meetings\) Act 1960](#)

Good practice examples of council business plans including community plans are available to One Voice Wales members upon request.

For an example of a documented constitution see [Llanelli Rural Council website](#)

Commentary

What processes are in place to ensure effective and timely decision making and are these processes documented?

The council has an annual cycle of council and committee meetings to facilitate timely decision making. The details of when the meetings are held are published on the council noticeboard at its main offices and a schedule is also published on the council's website.

Meeting notes and minutes of council and committee meetings are held in loose leaf format and publicised on the council's website. The minutes are periodically sent to local printers for binding into book format with each book indexed and labelled according to the year to which they relate. The bound minutes are held securely in the Clerk's office and date back to the council's inauguration in 1974. The council has discharged the majority of its functions to its standing committees. The terms of reference of these committees is set out in the council's constitution. The standing committees meet on a monthly cycle except for August. How the council transacts its business is also set out in the constitution, which is published on the council's website.

To support the work of the committees, the council has also put in place a scheme of delegated powers to the clerk to the council. The scheme permits the clerk to perform certain functions as part of the clerk's day to day management responsibilities as well as to deal with urgent matters in between the cycle of meetings. The scheme of delegated powers is included in the council constitution.

The council has a set of standing orders and financial regulations to help regulate meetings and the administration of contracts for the supply of goods and services. These documents are also set out in the council constitution.

The constitution is subject to periodic review. The council's Policy and Resources Committee has the responsibility for this.

How does the council's annual business/service plan inform its budget

Key objectives for service plans are considered during the committee budget drafting stages in the autumn before service plans are then published in the following municipal year. Any works identified in the service plans are carried forward to the next year if not completed in time. Service plans are reviewed six months after their publication to track progress.

The council has also set in place a capital programme across its electoral wards to deliver a number of community based projects. The programme will take the council through to the next set of ordinary local government elections in May 2027. This capital programme is fully funded and also informs the council's annual service plans as well as placing a financial commitment on the budget.

How does the council use committee and sub-committee decision making arrangements?

The council devises an annual schedule of council and committee meetings on a monthly cycle except during the month of August.

The council's functions are discharged through its committee structure.

The council has four standing committees and every member of the council is allocated a seat on two of the four standing committees.

Committee appointments are determined at the annual meeting.

The council delegates decision making to these standing committees given the large amount of business it transacts from month to month. It would not be possible for the council to deal with all of the business in its entirety given the sheer volume of work generated through the committee structure. By splitting the work the council is able to manage its business arrangements in a more timely and effective manner. Moreover, standing committees can develop expertise in particular business areas such as finance and planning matters. Thereby helping to spread and share the workload.

What processes are in place to review risk management?

The council has an annual budget which is prepared on the prioritisation of risk and items of need. The budget process is informed by officer reports presented to the council's committees.

Health and safety obligations are met from the budget and staff have various health and safety responsibilities to undertake to manage risk as well as to safeguard and maintain assets under their control.

The council has specific maintenance regimes in place to protect its assets which includes buildings, vehicles and equipment. Annual servicing of vehicles and equipment is included in the annual budget.

The council also prepares a risk register which is reviewed annually and it manages risk through documented risk assessments.

The council has appropriate insurance arrangements in place to cover its assets, activities and service provision to mitigate risk.

What handover provisions are in place for transfer of information, finances and records when the clerk/responsible financial officer leaves the council?

The council has its own offices and administrative arrangements and functions are performed at Vauxhall Buildings. The council has both a paper based and digital file storage and retrieval systems; a bespoke financial management system and record keeping facilities including a general file archive.

The council securely stores its property deeds and records at its main office. The council has bound minutes dating back to its inception in 1974 and these are held in the clerk's office.

The council does permit remote working where this can be justified but staff are able to work remotely on occasion depending on staff personal circumstances. Staff who work from home have their own laptops so they can continue to access documents from Office 365 including email.

The council has a local server which is backed up every evening and dedicated IT security systems in place with dedicated IT support to manage the council's local area network.

Theme D – Business processes

The council is investigating migrating to a cloud based system so that council information and records can be accessed remotely. The council has a cohort of staff in addition to the clerk and the responsible financial officer. These staff have administrative responsibilities to help maintain the council's information, finances, records and key documentation safely and securely.

Actions

We will:

-

The council fulfils its duties and responsibilities in regard to health, safety and welfare

Questions to consider

- How does the council oversee and manage its health and safety arrangements?
- How has the council assessed whether it has the necessary expertise, skills and resources to manage its affairs safely as needed?
- How does the council secure health and safety in its premises and activities?
- Does the council allocate sufficient budgetary resources to meet current Health and Safety legislation in relation to all its activities?
- What systems and checks does the council have in place to manage risk?

Examples of evidence to review to inform assessment

- Health and Safety Management Committee
- Health and Safety Policy Statement
- Health and Safety Procedures
- Risk assessments
- Records of tests
- Annual Health and Safety action plan
- Accident report book and related investigation procedures
- Stress management policy
- Stress risk assessment

Further information

Employers **must**:

Provide a safe working environment for employees and all other persons affected by its actions, including contractors and members of the public.

Employees must:

Act in accordance with the council's Health and Safety policy and supporting procedures and comply with all statutory regulations and health and safety legal requirements.

Relevant legislation includes:

- [The Health and Safety at Work etc. Act 1974](#)
- [The Management of Health and Safety at Work Regulations 1992](#)
- [The Workplace \(Health, Safety and Welfare\) Regulations 1992](#)
- [The Provision and Use of Work Equipment Regulations 1992](#)
- [The Manual Handling Operations Regulations 1992](#)
- [The Health and Safety \(Display Screen Equipment\) Regulations 1992](#)
- [The Personal Protective Equipment at Work Regulations 1992](#)
- [Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013](#)

Resources, advice and training

[Health & Safety Executive](#) has a range of guidance available on its website

IOSH Managing Safely course – suitable for councillors and clerks

One Voice Wales covers health and safety in its training module '*The council as an employer*'

Commentary

How does the council oversee and manage its health and safety arrangements?

The council oversees and manages its health and safety arrangements via the following avenues:

It has an officer led health and safety management committee, but any major issues of a health and safety nature are fed up the chain through the council's committee structure, as well as the clerk's delegated powers, whereby the individual is able to act in the event of an emergency.

The council has a health and safety policy statement; this is published on staff notice boards.

Theme D – Business processes

The council has access to a health and safety advisory service currently provided externally by Thomas Carroll, a company based in Bridgend. However, the council has access to an online suite of health and safety software to compile risk assessments and other information systems. The council also enjoys 24/7 access to a dedicated team of health and safety advisors. A safety handbook provided by the company has been supplied to all staff which contains a bespoke list of policies and a number of health and safety procedures.

How has the council assessed whether it has the necessary expertise, skills and resources to manage its affairs safely as needed?

The council initially conducted a health and safety audit to identify gaps. Stemming from this audit conducted in 2001, the council then developed procedures and processes to manage health and safety in the workplace. As mentioned above, the council pays for a dedicated health and safety advisory service, currently provided by Thomas Carroll. In addition, key staff have and continue to receive ongoing health and safety training to help them perform and meet their health and safety responsibilities.

The council invests in health and safety both in time and money and has budgets in place to meet its health and safety obligations.

How does the council secure health and safety in its premises and activities?

Staff are allocated specific health and safety responsibilities in the workplace and premises based staff manage their own office spaces.

Staff have specific health and safety obligations set out in their job descriptions. Staff are required to carry out risk assessments for their area of work and to keep these risk assessments under review.

A programme of work is also managed by the Facilities Manager in relation to the council's community based buildings such as its halls, changing rooms and sports pavilions, as well as in operating and maintaining council machinery and equipment used to maintain the council's parks, play areas and green spaces.

The council also engages specialist contractors to aid with the control of asbestos management and the control of legionella in its hot and cold water systems. The council has also developed a health and safety programme to manage activities at Llanelli District Cemetery and has a proactive health and safety testing programme of memorials in place to prevent and reduce the risk of unsafe memorials toppling on staff and visitors. Accident books are also placed in the council's main office and satellite offices to help improve the health and safety culture within the workforce with corresponding investigation procedures also in place. Record checks are also held on file.

One area that needs attention is the development of a stress management policy and the recording of a stress risk assessment.

Does the council allocate sufficient budgetary resources to meet current Health and Safety legislation in relation to all its activities?

The council has grown substantially over the last six years since 2017. It has taken on a number of asset transfers and the existing cohort of staff need additional capacity and support to help them perform their health and safety responsibilities. The council recognises that staff have not been able to proactively respond and keep on top of health and safety matters, so the council has agreed to recruit additional support staff to help with the general administration of work. This will free up more time for staff to focus on their duties including health and safety responsibilities. A weakness of the council currently is its record keeping and the lapse in performing documented risk assessment reviews. The council is looking to solve this by investing in staff resources. The council is looking to increase staff numbers on an incremental and affordable funding model.

What systems and checks does the council have in place to manage risk?

The council has an annual budget which is prepared on the prioritisation of risk and items of need. The budget process is informed by officer reports presented to the council's committees.

Health and safety obligations are met from the budget and staff have various health and safety responsibilities to undertake to manage risk as well as to safeguard and maintain assets under their control.

The council has specific maintenance regimes in place to protect its assets which includes buildings, vehicles and equipment. Annual servicing of vehicles and equipment is included in the annual budget.

The council also prepares a risk register which is reviewed annually and it manages risk through documented risk assessments. The council has appropriate insurance arrangements in place to cover its assets, activities and service provision to mitigate risk.

Actions

We will:

The council understands how to manage its assets and facilities

Questions to consider

- How does the council deliver and review the services it provides to the community?
- How does the council record, manage and maintain its existing assets and facilities?
- Does the council have a process to identify potential transfer options / consider transfer requests of services and assets from its local authority?
- Is there adequate insurance cover in place to safeguard assets and facilities?

Examples of evidence to review to inform assessment

- Evidence from surveys, engagement events, contributions from the public to council meetings
- Evidence in minutes from budget setting discussions and business planning meetings.
- Evidence of operating a charter or protocol with the local authority
- Minutes recording assessment of need for new asset or service
- Register of assets
- Maintenance programme
- Land registry documentation / title deeds
- Asset transfer policy
- Insurance documentation

Further information:

Internal controls should be in place to safeguard the assets and investments held by the council from loss or damage and to ensure their proper use within the community.

Internal controls should include:

- Maintaining an asset register;
- Regular inspection of fixed assets to ensure they exist, remain in good repair and are being used appropriately;
- Appropriate authorisation for the disposal or scrapping of fixed assets; and
- Maintaining secure boundaries of any land and buildings held by the council and holding all title deeds securely.

Having an asset transfer policy gives a positive message to the community about the council's stance in regard to safeguarding local facilities. A policy confirms the intention to take over the responsibility for the ownership, management and running of assets from the principal council.

Relevant legislation

[Local Government Act 1972, sections 124, 126 and 127](#) – Power to acquire by agreement, to appropriate, and to dispose of land.

[Local Government Act 1972, section 135](#) - requires a council to make standing orders covering contracts for the supply of goods or materials or for the execution of works

[Local Government Act 1972, Section 139](#) – Power to accept gifts of land.

[Local Government Act 1972, Section 133](#) – Power to provide buildings for public meetings and assemblies

[Local Government \(Miscellaneous Provisions\) Act 1976, Section 19](#) – Power to provide a wide range or recreational facilities

Resources

[Assets and Services Toolkit](#) – contains information, case studies and resources designed to help councils taking on community services and assets.

[Governance and Accountability for Local Councils in Wales – A practitioners guide \(2019 Edition\)](#) – see part 2 Governance and financial management.

Commentary

How does the council deliver and review the service it provides to the community?

The council produces annual service plans which set key objectives. The council has a specific annual service plan aimed at addressing community issues. In addition to the annual service plans, the council refers to its Strategic Plan and Whole Place Plan when delivering and reviewing the services it provides to the community.

The council has an annual cycle of council and committee meetings and interaction with community groups occurs on a regular basis with community items and matters appearing frequently on agendas.

The council always looks for opportunities to engage with communities regarding community based projects and initiatives. The council has employed a Community Development Officer to serve as an interface with its communities. Part of the officer's role is to assist community groups when applying for external grants from other funding bodies. The council, through the CDO, consults with communities through a variety of means, including paper based and digital surveys; arranging consultation events and public meetings; interacting with regular communications and information published on its website and social media channels as well as circulating a periodic newsletter.

The council produces a council tax leaflet which is sent out to every household with council tax demands, setting out current and planned spending plans and reporting on planned community projects.

In addition to this the council produces an annual report on its activities and achievements over the past 12 months.

Public participation in council meetings is a statutory requirement and members of the public may attend council meetings and ask questions about the business being transacted.

The council has developed a capital programme over its current lifecycle up to May 2027 which will deliver community projects throughout its administrative area.

The council has an annual budget cycle and money is identified to maintain services to good operating standards. Financial assistance to community groups and activities is allocated in the annual budget.

How does the council record, manage and maintain its existing assets and facilities?

The council has an extensive asset register covering its property, vehicles, machinery, furniture and equipment.

Assets and facilities are maintained via the council's annual budget process and plans to repair or replace is itemised on a prioritised schedule of works presented to committee at the draft budget stage or through individual committee reports if the items relate to the purchase or sale of assets or the disposal of an asset.

Service plans and records are held on file and pre-use checks of vehicles and equipment is performed on each and every occasion staff make use of them.

The council's property portfolio is registered with HM Land Registry and the council safely secures title deeds to land and buildings.

To complement the annual budget exercise the council has extensive insurance arrangements in place to safeguard against damage of loss.

Does the council have a process to identify potential transfer options/consider transfer requests of services and assets from its local authority?

The council doesn't have a documented asset transfer policy. However, the potential asset transfer of a property, facility or service is assessed on its own individual merits and whether the council can add value to it. The council is keen to safeguard local community facilities and has a number of core values and aims to address this in its Strategic Plan.

The council will also look at the business case of any potential asset transfer to ensure it can sustain the asset and where possible enhance it.

Is there adequate insurance cover in place to safeguard assets and liabilities?

The council has a comprehensive insurance policy currently provided by Zurich Municipal Insurance. The policy provides for the following:

- Part A – Material damage (covering buildings, furniture, equipment, stock, civic regalia)*
- Part B – Business interruption*
- Part C – All risks*
- Part D – Money*
- Part E – Public liability - £15,000,000*
- Part F – Hirer's liability - £2,000,000*
- Part G – Employer's liability - £10,000,000*
- Part H – Libel and slander - £500,000*
- Part I – Motor vehicles - £5,000,000*
- Part J – Motor legal expenses and uninsured loss recovery - £100,000 per insured incident*
- Part K – Inspection contract*
- Part L – Plant protection*
- Part N – Fidelity guarantee - £2,000,000*
- Part O – Personal accident limited to £500,000 any one person and £2,000,000 any one incident*
- Part P – Legal expenses*

Actions

We will:

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Theme E – Resources and financial management

Community and town councils are entrusted with management of public funds and assets. All councils should have appropriate financial governance arrangements in place to ensure the security of these resources and to ensure that they achieve economy, efficiency and effectiveness in the use of those resources.

This theme considers the arrangements the council has put in place to manage its resources and covers both assets held and the council's finances. The questions here will help the council reflect on the overall approach to financial management, and will be best supported by information on this theme contained in the health check to provide confidence that the statutory and non-statutory procedures to support good financial management have been followed.

The council has suitable accounting and audit systems

Accounting Questions to consider

- What methods does the council employ to document its-accounting systems and controls?
- How does the council satisfy itself these meet its needs?
- How does the council satisfy itself the accounting systems and controls are operating as intended?
- How does the council ensure that accounting records are secured and available to relevant officers?
- How does the council take responsibility for completing and approving the Annual Return / statement of accounts in a timely and complete manner?

Audit questions to consider

- How does the council appoint its internal auditor?
- How often does the council review its appointment of its auditor?
- How does the council ensure that it receives reports from both internal and external audits?

- What methods does the council employ to examine and act upon both internal and external audit reports to reflect on and to improve its financial management?

Examples of evidence to review to inform assessment

- Schedule of accounting records maintained by the council
- Documented arrangements for transfer of documents on change of responsible financial officer
- Internal audit terms of reference and audit reports
- Council / committee meetings with the internal auditor, presentations by the internal auditor to the council
- Internal and external audit reports and recommendation tracking
- Standing agenda item at June and September / October meetings to confirm approval and publication of accounts

Further information

Community and town councils have a responsibility to ensure effective governance and management of the public money they have been entrusted with, and that this is used economically, efficiently and effectively. The financial rules, statutes and procedures protect the council and give it the tools to achieve its goals and make best use of public money. All councillors are accountable for the council's finances and should ensure the council has proper arrangements in place.

The law requires that councils submit their annual accounts to the Auditor General for Wales. For most councils the accounts are in the form of an annual return. The Auditor General makes arrangements for the external audit to be undertaken by auditors. The external audit is a check that accounting statements have been properly prepared and the council has complied with its statutory responsibilities in relation to financial management.

The annual return is the principal means by which the council is accountable to its electorate and councils must complete an annual return to confirm that everything is in order. Signed statements confirm responsibility for governance arrangements during the year. In particular they show that:

- the accounts have been properly prepared and approved;
- a system of internal control is in place – including the appointment of a competent and independent internal auditor – and the effectiveness of both the system and the appointment has been reviewed;

Theme E – Resources and financial management

- the council has taken reasonable steps to comply with the law;
- the council has assessed all possible risks to public money;
- the accounts have been publicised for general inspection so that electors' rights can be exercised;
- there are no potentially damaging or hidden issues such as an impending claim against the council;
- significant differences in the figures (between the current and the previous year) have been explained.

A smaller relevant body must, no later than 30 June immediately following the end of a financial year – (a) consider the accounting statements by the members meeting as a whole; (b) following that consideration, approve the accounting statements for submission to the auditor by a resolution of the body; (c) following approval, ensure that the accounting statements are signed and dated by the person presiding at the meeting at which that approval was given.

The council should ensure they are aware of the outcome of the statutory audit and any issues identified so that its arrangements can be improved or errors corrected for future years.

Some key legislation to be aware of includes:-

- [The Local Government Act 1972](#) (section 151) requires a community or town council to appoint a responsible financial officer (RFO). It is the role of councillors to ensure that the RFO acts properly.
- [The Accounts and Audit \(Wales\) Regulations 2014](#) (as amended) set out the council's responsibilities for financial management, internal controls and internal audit (Regulations 5, 6 and 7) as well as the required procedures and timetable for signing, approval and publication of accounts (Regulation 15).

Resources and training

[Governance and Accountability for Local Councils in Wales – A practitioners guide \(2019 Edition\)](#) provides detailed guidance on financial management and governance (Part 2), accounting practices (Part 3 for councils with income and expenditure below £2.5 million and Part 4 for councils with income and expenditure above £2.5 million), as well as checklists for annual internal audit review (Appendix 2) and for financial year end (Appendix 3). The guide also covers the external audit and electors' rights (part 5).

Your council must have its own financial regulations giving details of how the council manages its finances. Model financial regulations are available to members of One Voice Wales and SLCC.

One Voice Wales run a training module 'Local Government Finance'. For more details, including any bursary support that may be available for this training, visit the [One Voice Wales](#) website. A basic online e-learning module '[Understanding Local Government Finance](#)' is also available, free to all, on the One Voice Wales website.

[SLCC offer relevant qualifications for clerks](#), including:-

- Financial Introduction to Local Council Administration (FILCA)
- Certificate in Local Council Administration (CILCA)

[Webinar: Internal Audit Arrangements at Town and Community Councils in Wales](#) – a shared learning event provided by the Good Practice Team at Audit Wales

Commentary

What methods does the council employ to document its accounting systems and controls?

A variety of methods are used:

The council operates a digital cash book to enter income and expenditure. The system produces financial reports to support management control and to facilitate tracking the council's spending plans throughout the financial year.

The council also has bespoke payroll software to process employee salaries and wages.

The council has more than one officer involved in the transaction process. The Administrative and Finance Officer records the transaction in the accounts; the Responsible Finance Officer (RFO) checks and authorises the payment. There is normally a third person placing the order and checking receipt of goods and services. This separation of responsibilities provides security in the process, manages risk and provides business continuity if an officer is on leave.

Financial management reports are generated to support internal controls including monthly bank reconciliations throughout the financial year and the production of committee income and expenditure reports. The income and expenditure reports present monthly information to the council's Finance and General Purposes Committee on actual spend compared to the original budget and provide for effective scrutiny and accountability. Schedules of payments are also presented listing all council payments. The Chairman of Committee checks and signs off the bank and cashbook reports.

Theme E – Resources and financial management

Funds in the council's bank accounts are controlled by the banking mandate setting out the council's signing rules. The bank requires three signatories, two members and one officer, for approval of direct debits, standing orders and cheque payments. Online banking has strict access control and two officers are involved in the checking and authorising of payments. These are subsequently checked and signed off by the Chairman of the Finance and General Purposes Committee.

The council has a set of contractual standing orders and financial regulations which regulate and serve as control measures when conducting business transactions; the council also has a credit card policy. These documents and policies are reviewed from time to time by the council to ensure they remain fit for purpose. Document reviews are formally recorded in the minutes. This enables internal audit to scrutinise the effectiveness of the council's system of internal controls and that they are periodically reviewed.

The council produces annual budget reports to facilitate preparations for the production of its income and expenditure estimates. Moreover, because of the size of budget, the council produces a set of annual statements of accounts compiled by appointed external accountants in accordance with Financial Reporting Standard (FRS) 102. The council does not compile an annual return as its income or expenditure exceeds £2.5 million.

Every year the council arranges for two internal audit visits by an external company which produces an interim and final report on the council's financial arrangements as part of the council's internal control processes.

The council is a registered user of the HMRC Real Time Information (RTI) for PAYE and is registered to reclaim VAT.

How does the council satisfy itself these meet its needs?

The council keeps its systems of internal control under annual review to ensure the methods remain fit for purpose. The council's appointed accountants and internal auditor examine and interrogate the council's accounting systems and controls to help manage risk in support of their programme of work; making recommendations where appropriate.

How does the council satisfy itself the accounting systems and controls are operating as intended?

The council produces an annual corporate risk register and risk assessment of its financial processes. This is signed off annually by the full council with an action plan to give effect to any recommended changes.

The council's accounting systems and controls are kept under constant review by a team of staff led by the Finance Manager. Regular reports are presented to council and committee on a cyclical basis. The accounting system and controls are also tested independently through external accounting analysis and internal and external audit.

How does the council ensure that accounting records are secured and available to relevant officers?

Access permissions for the council's financial management systems are assigned to dedicated officers and are password protected. Various duties are assigned to officers to split and share work flow processes to mitigate risk. The council's software systems are

Theme E – Resources and financial management

protected by a firewall and backed up every day. Senior officers under the direction of the Clerk, Deputy Clerk and Finance Manager have access to key records, documents and paperwork which are filed securely when not in use.

How does the council take responsibility for completing and approving the Annual Return/statement of accounts in a timely and complete manner?

The process commences at financial year end in March. The Finance Manager will arrange for the close down of the accounting records as quickly as possible after 31 March. The work is supported by a visit by the council's external accountants to aid the process.

The accountants are then booked in to visit the council over a two day period to formulate the draft statement of accounts. The visit takes place in May every year. Subject to journal adjustments in the accounts, the accounting statements are produced in hard copy for approval by the council.

A special council meeting is then convened annually to approve the statement of accounts no later than 30 June deadline.

Actions

We will:

-

The council has suitable financial management and financial assistance processes

Financial management questions to consider

- How does the council develop and approve its annual budget?
- How does the council monitor its budget over the course of the financial year?
- What arrangements has the council made for the transparent approval and execution of payments?

Financial Assistance questions to consider:

- How does the council determine which bodies to award financial assistance to?
- How does the council monitor the value of financial assistance awarded in each year?
- How does the council manage risk and ensure confidence in its financial assistance processes?

Examples of evidence to review to inform assessment - Financial management

- Detailed budget prepared which analyses expected receipts and payments, use of reserves etc supporting the total budget requirement to be met by the precept
- Reflection by members, individually and jointly
- Regular bank reconciliations prepared by responsible financial officer and subject to appropriate review
- Regular monitoring of expenditure through year
- Precept receipts
- Documented internal control procedures

Examples of evidence to review to inform assessment - Financial assistance

- Grants award policy and procedure
- Financial support policy and procedure

- Minutes documenting grant awards linked to a grants policy
- Annual report
- Community engagement activity
- Reflection by members, individually and jointly

Further information

Financial Management

The budget is an essential tool for controlling the council's finances. It demonstrates that your council has sufficient income to carry out its activities and policies. The budget must be prepared in advance, as it is used to set the precept for the year. By checking spending against budget plans on a regular basis at council meetings, the council controls its finances and monitors progress towards what it wants to achieve.

The council must have a system of internal control where someone, (other than the responsible financial officer), oversees the arrangements for financial management and checks financial documents selected at random, including procedures for receiving money, making payments and recording financial transactions. This task would usually be undertaken by a councillor or councillors with a good grasp of financial documentation. The level of internal control should be appropriate to your council's expenditure and activity, councils providing a wider range of services will need more comprehensive checks and balances. The findings are reported to the council, and together with regular feedback from the responsible financial officer on the accounts, all councillors will be aware of the council's financial position. This ensures everything is open and above board and you have the information you need.

The council's spending plans may require a level of external borrowing, for example for capital projects. Borrowing by community and town councils is subject to government controls and Welsh Government's approval is required. The Welsh Government may also impose conditions in accordance with which the borrowing may be carried out. The Welsh Government publishes [guidance](#) on applying for borrowing approvals and an [application form](#) on its website.

Some key legislation to be aware of includes:-

- [The Local Government Finance Act 1992](#) - sections 41, 50 and 51 set out how the council should calculate its budget and precept.

Resources

[Governance and Accountability for Local Councils in Wales – A practitioners Guide \(2019 Edition\)](#) sets out statutory requirements, proper practice and guidance on budget setting and monitoring at Chapter 6

Financial assistance

Financial assistance by a council occurs when a council agrees to provide grants and / or loans to other bodies.

[Section 137 \(1\) of the Local Government Act 1972](#) permits community and town councils to spend on activities for which it has no other specific powers if the council considers that the expenditure is in the interests of, and will bring direct benefit to, the area or any part of it, all or some of its inhabitants, providing that the benefits are commensurate with the expenditure. Community and town councils are also permitted under section 137 (3) to incur expenditure for certain charitable and other purposes. The Welsh Government issues a letter to all community and town councils setting out the maximum expenditure that can be incurred under section 137 (1) and (3) for the relevant financial year. Note - Once a council resolves itself an eligible community council, section 137 of the Local Government Act 1972 no longer applies to the council. Unlike section 137 there is no financial limitation on what an eligible community council can spend if they are exercising the general power of competence.

The [Local Government and Elections \(Wales\) Act 2021](#) makes provision for eligible community and town councils to exercise a general power of competence, with the aim of bringing about more effective, capable and innovative local government. The general power will allow eligible councils to act in their communities' best interests, generate efficiencies and secure value for money outcomes. They will also be able to raise money by charging for discretionary services and to trade. See [The Local Government and Elections \(Wales\) Act 2021: Statutory Guidance for Community and Town Councils \(Chapter 1\)](#).

Resources and training

One Voice Wales run a training module 'Local Government Finance'. For more details, including any bursary support that may be available for this training, visit the [One Voice Wales](#) website. A basic online e-learning module '[Understanding Local Government Finance](#)' is also available, free to all, on the One Voice Wales website.

[SLCC offer relevant qualifications for clerks:-](#)

- Financial Introduction to Local Council Administration (FILCA)
- Certificate in Local Council Administration (CILCA)
- Introduction to Local Council Administration (ILCA)

Commentary

Financial Management

How does the council develop and approve its annual budget?

Preparing for budget begins midway through the year, analysing current costs against budget heads is important to inform the baseline budget as the starting point for the council operations.

The council timetable is dictated by the regulations determined by setting the precept for the principal authority to collect on our behalf from the taxpayer. There is a long process in ensuring as much information is gathered as possible. These include starting with baseline information, and factoring in changes during the current year, economic forecasts for inflation rates, expectations about pay awards, demographic changes, service demands, grants, potential income sources and charges and the use of reserves.

Decisions are made about increases in the budget and/or savings in spending and generating additional income. An incremental approach to setting the budget each year is preferred by the council. Meetings are held with managers to ascertain their opinion on the current year and if they have any changes to put forward. Any maintenance or repair work required for council buildings, play equipment, parks and recreation grounds required in the year ahead which needs to be put forward for members consideration. Any capital spending, such as vehicles and machinery that is required. Consulting with members for any plans or projects they wish to put forward to include in draft budget proposals.

The council is required to maintain adequate financial reserves to meet the needs of its operations and to ensure financial security. General reserves are funds which do not have any restrictions on their use. They cushion the impact of uneven cash flows, offset budget requirements, or can be held in case of unexpected events or emergencies. The management of reserves is reported to council as part of the budget report where the RFO recommends the minimum level of reserves to form part of the recommendations for the

Theme E – Resources and financial management

annual budget and precept request by the council. It is best practice not to subsidise budget plans by routinely taking money from general reserve balances. The over utilisation of general reserves to fund expenditure would have an impact on general reserve balances and leave the council vulnerable when unexpected events result in contingency plans to meet unexpected costs.

It is normally recommended to council that it considers taking an incremental approach to setting budgets by building in modest increases to future precept demands to accommodate the impact of inflation and protect general reserves. This approach supports financial sustainability while having less of an impact on council taxpayers with small increases being spread over several years instead of introducing large increases in one fell swoop to redress any funding gap and limit the utilisation of general reserves.

The draft estimates are compiled by the RFO and submitted to each committee responsible, the committee approves the revenue and capital costs to be considered by council by no later than the end of February to set the budget and precept to be levied for the ensuing financial year. The Chairman of Council and the Clerk authorise the precept notice as approved at the council meeting and the RFO submits the precept to the principal authority before 1 March. The annual budget forms the basis of the financial control for the ensuing year.

How does the council monitor its budget over the course of the financial year?

The process for monitoring the budget is carried out monthly, the income and expenditure reports detailing the monthly and annual spend to date against budgets is reported to the Finance and General Purposes Committee. Any changes to expenditure budgets are reported to committee by the RFO, where there is under or overspend on budgets, members can approve virements from/to budgets.

Budget monitoring is imperative as it informs the preparation of budget setting for the subsequent years. The ongoing budget process is influenced by new information throughout the year. It is important to set the budget by ensuring council takes advice from forecasts and considers information carefully by adopting an incremental approach to budgets and not over relying on reserves to top up spending. Council must maintain adequate funds in reserve for contingencies. Running costs tend to increase over time so it is imperative to keep track of inflation actual costs where there are variances to the budget. Maintaining adequate general reserves are essential to promote a preventative maintenance programme to maintain valued and important services, ensuring the council has contingencies for unexpected events and increases in inflation. Any unexpected maintenance or programme of work is approved by committee and either funded by unspent budgets or met by general reserves. Any spending met by general reserves during the year is reported to council as part of the budget setting meeting. Any spending budgeted for with earmarked reserves is monitored and transferred by journal from the earmarked reserve account to the appropriate budget head to meet the cost. The movements and balances held in earmarked reserves are reported to council annually.

What arrangements has the council made for the transparent approval and execution of payments?

The council has a robust system in place for approving and making payments. The council maintains and reviews the financial responsibilities of officers annually, it details clearly the responsibilities of the RFO, and other officers assigned with financial responsibilities. The council has a Corporate Risk Assessment and produces an action plan annually.

All transactions are authorised by the officer raising the purchase order for the agreed budget set by council, the same officer will sign invoices to confirm goods and services have been received. The RFO will authorise the payment once all invoices, codes and purchase orders are checked. Invoices, cashbook reports and BACS reports are compared and signed off to ensure transactions are accurate, free from error and/or fraud. The schedule of payments is reported to the Finance and General Purposes Committee for approval where members interrogate the payments. The Chairman of committee checks and authorises the cashbook and bank reports.

The internal audit takes place at two intervals during the year where the auditor carries out random samples of transactions and all financial management systems. The interim and final reports on their findings are presented to council.

Each year the public is invited to inspect the annual statement of accounts and accounting records. Notices are advertised on the council noticeboard and website.

The external audit outcome and certificate from the Auditor General is reported to council and published with the Audited Statement of Accounts on the council's website.

Financial Assistance

How does the council determine which bodies to award financial assistance to?

Applications for financial assistance are considered at the Finance and General Purposes Committee, the council will consider applications from groups or organisations within the council's administrative areas, such as voluntary organisations, charities, sports and youth clubs, churches, chapels, schools, organisations where there is community benefit.

The council also allocates a budget for financial assistance to each of the seven wards, the amount is determined by the ward population to organisations in aid of worthy causes. The members of each ward will collectively determine which local organisations to support with a grant from the ward allocation.

How does the council monitor the value of financial assistance awarded in each year?

The council monitors the budget at the Finance and General Purposes Committee, there is a policy determining the banding structure available each year, published on the council's website. During the year updates are provided by the RFO at the Finance and General Purposes Committee meeting before considering applications to inform members how much of the budget has been awarded and how much remains.

How does the council manage risk and ensure confidence in its financial assistance processes?

Applications for financial assistance are decided at committee. Members are asked to declare any personal or prejudicial interests and are excluded from the meeting for the discussion and awarding of the grant. Committee meetings are minuted and published on the council website for public scrutiny.

Actions

We will:

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Theme F – Evaluating impact

A well-run council does not always equate to a council having a significant impact in the local community. This theme draws upon the outcome of the work generated from previous themes and is an opportunity for the council to assess whether it is delivering the desired benefits for its community. It will provide a natural self-review of whether the council is providing the service expected of it and whether it is doing all it could do.

Considering the questions in this theme will also help you to summarise the council's achievements and determine future council priorities and activities to inform the council's annual report.

The council assesses the benefit to the community of the work it does, to inform future activities and services

Questions to consider

- How do you know that what you have achieved for the community has been beneficial and made a difference?
- What evidence do you use to understand the impact of the council's work?
- Have you considered future changes to the community or legislation (e.g. general power of competence) to explore opportunities for new ways to help your community?

Examples of evidence to review to inform assessment

- Previous year's annual report (if available)
- Community engagement activity
- Reflection by members, individually and jointly
- Complaints and compliments

Further information

The questions here will give you, as councillors, the opportunity to collectively consider what the council is achieving for the community. You may already have established means of evaluating the impact of the council's work, or this may be something you decide needs to be worked on. This will help you in preparing the council's annual report as required by the [Local Government and Elections \(Wales\) Act 2021 \(section 52\)](#). The reports will set out the council's priorities, activities and achievements during the year. See also Chapter 4 of [The Local Government and Elections \(Wales\) Act 2021: Statutory Guidance for Community and Town Councils](#)

Using evidence to understand what you have achieved for the community, and what could be achieved in future, is vital in making the right decisions going forward. A good understanding of what you are delivering, the significance to the community, effectiveness and value for money will give you the information you need to make good decisions for the community going forward. Conversely, not taking the opportunity to reflect on whether you are delivering what the people in your community need can lead to investment of time and resources in things that may have little impact.

You can use various methods to gather evidence of the benefit your council is having for the community – councillor surgeries, community surveys, community engagement sessions and social media are just some ideas.

Commentary

How do you know that what you have achieved for the community has been influential and made a difference?

The majority of the council's community work is premised on responding to community needs through proactive consultation exercises. These are organised by the council's Community Development Officer (CDO). The CDO works with community groups and organisations and acts as the interface with the council and the community at large along with members. Members perform a community advocacy role and feedback to the council on community projects, needs and on how current services are delivered and the public's attitude to what the council does.

The council has social media channels and has a good following of reciprocal users who frequently respond and comment upon the ongoing affairs of the council. The council also has a formal complaints and compliments system in place to record dissatisfaction or satisfaction regarding what the council does.

The council has commissioned a Whole Place Plan created through public consultation about the issues that matter most to people across the council's seven electoral wards. The council also works very closely with Carmarthenshire Public Services Board and proactively demonstrates how it has embraced the Board's well-being objectives and how it has responded to the objectives through its suite of services. The council's priorities and achievements are then captured in its public annual report which is published on its website.

The council also makes use of statistical data to chart progress and public satisfaction. An example of how this is used in practice is using footfall counters at Swiss Valley Reservoir to assess whether there has been an increase in visitor numbers since the council adopted the reservoir from Welsh Water. The council has developed public footpaths and enhanced and promoted local biodiversity. It has opened up the reservoir to allow paddle sports to take place on the water as well as re-stocking the reservoir with fresh water fish to encourage local angling opportunities. The footfall counters have demonstrated a dramatic increase in visitor numbers which helps the council better understand the impact of its enhancement without necessarily people making direct contact with the council to tell us what they think.

The combination of responding to social media traffic, regular other community consultation formats and being smart about how the council can make use of real time data provides ample evidence that the council is responding positively to community need and is promoting general well-being.

What evidence do you use to understand the impact of the council's work?

The council's annual reporting mechanism; evidence recorded on community engagement activity; employing a Community Development Officer (CDO) whose job it is to forge strong relationships with the community and the council and to identify projects. The CDO also helps outside bodies attract grant funding facilitating the community to do more for itself, thereby empowering and improving community cohesion and resilience. Social media also plays its part in how the council chooses to engage and gather evidence of how well it is doing.

Have you considered future changes to the community or legislation (e.g. general power of competence) to explore opportunities for new ways to help your community?

The council had developed its partnership role by proactively working with Carmarthenshire County Council and Llanelli Town Council to deliver events, projects and services. This aids and promotes sustainable development and makes for the better use of resources through collective working and collaboration. The council will look to further enhance the many partnerships it has for the good of the community. Having access to the General Power of Competence (GPOC) will help in this regard. The council first declared itself an eligible community council at a council meeting in February 2024 so that it can call upon the GPOC to enhance community development opportunities and in turn to work more effectively for the community.

Actions

We will:

- Continue to work with the Carmarthenshire Public Services Board to help better serve the community by providing services and facilities that support the Board's Well-Being Objectives.

- Perform a review of the council's Whole place Plan through performing a series of community engagement initiatives.
- Continue with the council's capital programme to safeguard and enhance community infrastructure projects.

Summary of key actions to be taken as a result of Part 2 –The self-assessment

Summary of actions	By who	By when
<ul style="list-style-type: none"> • Publish this first toolkit assessment in full on the council’s website in the interest of public accountability and transparency in order to publicly benchmark and chart future progress. • Perform a further toolkit assessment to chart the council’s progress and evolution in contributing towards local well-being throughout its administrative area. • Make an assessment of the resources required to sustain council services and facilities to safeguard them and in order to develop new services that support community development and local well-being. • Further develop the council’s digital footprint to aid the future management of services and facilities, including the council’s social media channels. • Explore opportunities to use the General Power of Competence when developing new community development initiatives and to facilitate a wider range of partnership working with local stakeholders. 	<ul style="list-style-type: none"> • The council • The council • The council • The council • The council 	<ul style="list-style-type: none"> • 15 January 2025 • The next local ordinary government elections in May 2027 • The next local ordinary government elections in May 2027 • The next local ordinary government elections in May 2027 • The next local ordinary government elections in May 2027

Updates to the Finance & Governance Toolkit for Community and Town Councils

Date	Version	What has changed	Where
November 2022	1.1	Links to additional resources relating to the Environment (Wales) Act 2016, Section 6 Biodiversity and Resilience of Ecosystems Duty	<ul style="list-style-type: none"> Part 1: The Health Check / Theme A, Vision, purpose and community planning / Statement A.2 Part 2: The self-assessment / Theme A - Vision purpose and community planning: Further information
November 2022	1.1	Notes the availability of a training plan template for One Voice Wales Members on request.	<ul style="list-style-type: none"> Part 1: The Health Check / Theme B – Leadership and people / Statements B.5 and B.17 Part 2: The self-assessment / Theme B – Leadership and people: Further information
November 2022	1.1	Provides clarification for councils that rely on section 137 of the Local Government Act, and those that have resolved themselves an eligible community council for the purposes of the general power of competence, on the use of those distinct powers.	Part 1: The Health Check / Theme E Resources and Financial Management / Statements E.32-E.36
November 2022	1.1	Notes that One Voice Wales and the Society of Local Council Clerks have jointly produced a guidance document ‘Bullying and Harassment in Councils’ which is available to members on request.	Part 2: The self-assessment / Theme B – Leadership and people: Further information
November 2022	1.1	Includes a link to Local Government Association guides on using social media.	Part 2: The self-assessment / Theme C – Community engagement and partnerships: Further information