

APULDRAM PARISH MEETING FINANCIAL REGULATIONS

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These Financial Regulations were adopted by the Parish Meeting at its meeting held on 23rd May 2024. [They will be reviewed annually. The review will be recorded in minutes of the annual parish meeting.](#)

1. General

- 1.1. These Financial Regulations govern the financial management of the Parish Meeting and may only be amended or varied by resolution of the Parish Meeting. They are one of the Parish Meeting's governing documents and shall be observed in conjunction with the Parish Meeting's Standing Orders.
- 1.2. Parish Meeting Members are expected to follow these regulations and not to entice employees to breach them. Failure to follow these regulations brings the office of Parish Meeting into disrepute.
- 1.3. Wilful breach of these regulations by an employee may result in disciplinary proceedings.
- 1.4. In these Financial Regulations:
 - 'Accounts and Audit Regulations' means the regulations issued under Sections 32, 43(2) and 46 of the Local Audit and Accountability Act 2014, or any superseding legislation, and then in force, unless otherwise specified.
 - "Approve" refers to an online action, allowing an electronic transaction to take place.
 - "Authorise" refers to a decision by the Parish Meeting, or a committee or an officer, to allow something to happen.
 - 'Proper practices' means those set out in *The Practitioners' Guide*
 - *Practitioners' Guide* refers to the guide issued by the Joint Panel on Accountability and Governance (JPAG) and published by NALC in England or Governance and Accountability for Local Parish Meetings in Wales – A Practitioners Guide jointly published by One Voice Wales and the Society of Local Parish Meeting Clerks in Wales.
 - 'Must' and **bold text** refer to a statutory obligation the Parish Meeting cannot change.
 - 'Shall' refers to a non-statutory instruction by the Parish Meeting to its members and staff.
- 1.5. The Clerk has been appointed as RFO and these regulations apply accordingly.]
The RFO;
 - acts under the policy direction of the Parish Meeting;
 - administers the Parish Meeting's financial affairs in accordance with all Acts, Regulations and proper practices;
 - determines on behalf of the Parish Meeting its accounting records and control systems;
 - ensures the accounting control systems are observed;
 - ensures the accounting records are kept up to date;
 - seeks economy, efficiency and effectiveness in the use of Parish Meeting resources; and
 - produces financial management information as required by the Parish Meeting.
- 1.6. **The Parish Meeting must not delegate any decision regarding:**
 - **setting the final budget or the precept (Parish Council tax requirement);**
 - **the outcome of a review of the effectiveness of its internal controls**
 - **approving accounting statements;**

- **approving an annual governance statement;**
- **borrowing;**
- **declaring eligibility for the General Power of Competence; and**
- **addressing recommendations from the internal or external auditors**

1.7. In addition, the Parish Meeting shall:

- determine and regularly review the bank mandate for all Parish Meeting bank accounts;
- authorise any grant or single commitment in excess of £1,000; and

2. Risk management and internal control

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

2.2. The Clerk shall prepare, for approval by the Parish Meeting, a risk management policy covering all activities of the Parish Meeting. This policy and consequential risk management arrangements shall be reviewed by the Parish Meeting at least annually.

2.3. When considering any new activity, the Clerk shall prepare a draft risk assessment including risk management proposals for consideration by the Parish Meeting.

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

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

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

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

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

3. Accounts and audit

- 3.1. All accounting procedures and financial records of the Parish Meeting shall be determined by the RFO in accordance with the Accounts and Audit Regulations.
- 3.2. **The accounting records determined by the RFO must be sufficient to explain the Parish Meeting 's transactions and to disclose its financial position with reasonable accuracy at any time. In particular, they must contain:**
 - **day-to-day entries of all sums of money received and expended by the Parish Meeting and the matters to which they relate;**
 - **a record of the assets and liabilities of the Parish Meeting;**
- 3.3. The accounting records shall be designed to facilitate the efficient preparation of the accounting statements in the Annual Governance and Accountability Return.
- 3.4. The RFO shall complete and certify the annual Accounting Statements of the Parish Meeting contained in the Annual Governance and Accountability Return in accordance with proper practices, as soon as practicable after the end of the financial year. Having certified the Accounting Statements, the RFO shall submit them (with any related documents) to the Parish Meeting, within the timescales required by the Accounts and Audit Regulations.
- 3.5. **The Parish Meeting must ensure that there is an adequate and effective system of internal audit of its accounting records and internal control system in accordance with proper practices.**
- 3.6. **Any officer or member of the Parish Meeting must make available such documents and records as the internal or external auditor consider necessary for the purpose of the audit** and shall, as directed by the Parish Meeting, supply the RFO, internal auditor, or external auditor with such information and explanation as the Parish Meeting considers necessary.
- 3.7. The internal auditor shall be appointed by the Parish Meeting and shall carry out their work to evaluate the effectiveness of the Parish Meeting 's risk management, control and governance processes in accordance with proper practices specified in the Practitioners' Guide.
- 3.8. The Parish Meeting shall ensure that the internal auditor:
 - is competent and independent of the financial operations of the Parish Meeting ;
 - reports to Parish Meeting in writing, or in person, on a regular basis with a minimum of one written report during each financial year;
 - can demonstrate competence, objectivity and independence, free from any actual or perceived conflicts of interest, including those arising from family relationships; and
 - has no involvement in the management or control of the Parish Meeting
- 3.9. Internal or external auditors may not under any circumstances:
 - perform any operational duties for the Parish Meeting;
 - initiate or approve accounting transactions;
 - provide financial, legal or other advice including in relation to any future transactions; or
 - direct the activities of any Parish Meeting employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.

- 3.10. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as described in The Practitioners Guide.
- 3.11. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts, including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and documents required by the Local Audit and Accountability Act 2014, or any superseding legislation, and the Accounts and Audit Regulations.
- 3.12. The RFO shall, without undue delay, bring to the attention of all Parish Meeting Members any correspondence or report from internal or external auditors.

4. Budget and precept

- 4.1. **Before setting a precept, the Parish Meeting must calculate its Council tax (England) requirement for each financial year by preparing and approving a budget, in accordance with The Local Government Finance Act 1992 or succeeding legislation.**
- 4.2. Budgets for salaries and wages, including employer contributions shall be reviewed by the Parish Meeting at least annually in November for the following financial year and the final version shall be evidenced by a hard copy schedule signed by the Clerk and the Chair of the Parish Meeting. The RFO will inform committees of any salary implications before they consider their draft their budgets.
- 4.3. No later than October each year, the RFO shall prepare a draft budget with detailed estimates of all receipts and payments for the following financial year, taking account of the lifespan of assets and cost implications of repair or replacement.
- 4.4. Unspent budgets for completed projects shall not be carried forward to a subsequent year. Unspent funds for partially completed projects may only be carried forward (by placing them in an earmarked reserve) with the formal approval of the Parish Meeting.
- 4.5. Each committee (if any) shall review its draft budget and submit any proposed amendments to the Parish Meeting, not later than the end of November each year.
- 4.6. The draft budget with any committee proposals, including any recommendations for the use or accumulation of reserves, shall be considered by the Parish Meeting.
- 4.7. Having considered the proposed budget , the Parish Meeting shall determine its Council tax (England) requirement by setting a budget. The Parish Meeting shall set a precept for this amount no later than the end of January for the ensuing financial year.
- 4.8. **Any member with Council Tax unpaid for more than two months is prohibited from voting on the budget or precept by Section 106 of the Local Government Finance Act 1992 and must and must disclose at the start of the meeting that Section 106 applies to them.**
- 4.9. The RFO shall **issue the precept to the billing authority no later than the end of February** and supply each member with a copy of the agreed annual budget.
- 4.10. The agreed budget provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned.
- 4.11. Any addition to, or withdrawal from, any earmarked reserve shall be agreed by the Parish Meeting.

5. Procurement

- 5.1. **Members and officers are responsible for obtaining value for money at all times.** Any officer procuring goods, services or works should ensure, as far as practicable, that the best available terms are obtained, usually by obtaining prices from several suppliers.
- 5.2. The RFO should verify the lawful nature of any proposed purchase before it is made and in the case of new or infrequent purchases, should ensure that the legal power being used is reported to the meeting at which the order is authorised and also recorded in the minutes.
- 5.3. Every contract shall comply with these the Parish Meeting 's Standing Orders and these Financial Regulations and no exceptions shall be made, except in an emergency.
- 5.4. **For a contract for the supply of goods, services or works where the estimated value will exceed the thresholds set by Parliament, the full requirements of The Public Contracts Regulations 2015 or any superseding legislation (“the Legislation”), must be followed in respect of the tendering, award and notification of that contract.**
- 5.5. Where the estimated value is below the Government threshold, the Parish Meeting shall (with the exception of items listed in paragraph 6.12) obtain prices as follows:
- 5.6. For contracts estimated to exceed £60,000 including VAT, the Clerk shall seek formal tenders from at least three suppliers agreed by the Parish Meeting. Tenders shall be invited in accordance with Appendix 1.
- 5.7. **For contracts estimated to be over £30,000 including VAT, the Parish Meeting must comply with any requirements of the Legislation¹ regarding the advertising of contract opportunities and the publication of notices about the award of contracts.**
- 5.8. For contracts greater than £3,000 excluding VAT the Clerk shall seek at least 3 fixed-price quotes;
- 5.9. where the value is between £1000 and £3,000 excluding VAT, the Clerk shall try to obtain 3 estimates which might include evidence of online prices, or recent prices from regular suppliers.
- 5.10. For smaller purchases, the clerk shall seek to achieve value for money.
- 5.11. **Contracts must not be split into smaller lots to avoid compliance with these rules.**
- 5.12. The requirement to obtain competitive prices in these regulations need not apply to contracts that relate to items (i) to (iv) below:
 - i. specialist services, such as legal professionals acting in disputes;
 - ii. repairs to, or parts for, existing machinery or equipment;
 - iii. works, goods or services that constitute an extension of an existing contract;

¹ The Regulations require Parish Meetings to use the Contracts Finder website if they advertise contract opportunities and also to publicise the award of contracts over £30,000 including VAT, regardless of whether they were advertised.

- iv. goods or services that are only available from one supplier or are sold at a fixed price.
- 5.13. When applications are made to waive this financial regulation to enable a price to be negotiated without competition, the reason should be set out in a recommendation to the Parish Meeting or relevant committee. Avoidance of competition is not a valid reason.
- 5.14. The Parish Meeting shall not be obliged to accept the lowest or any tender, quote or estimate.
- 5.15. Individual purchases within an agreed budget for that type of expenditure may be authorised by:
- the Clerk, under delegated authority, for any items below £750 excluding VAT.
 - the Clerk, in consultation with the Chair of the Parish Meeting or Chair of the appropriate committee, for any items below £2,000 excluding VAT
 - a duly delegated committee of the Parish Meeting for all items of expenditure within their delegated budgets for items under £2,000 excluding VAT.
 - in respect of grants, within any limits set by Parish Meeting
 - the Parish Meeting for all items over £2,000;
- Such authorisation must be supported by a minute (in the case of Parish Meeting or committee decisions) or other auditable evidence trail.
- 5.16. No individual member, or informal group of members may issue an official order unless instructed to do so in advance by a resolution of the Parish Meeting or make any contract on behalf of the Parish Meeting .
- 5.17. No expenditure may be authorised that will exceed the budget for that type of expenditure other than by resolution of the Parish Meeting or a duly delegated committee acting within its Terms of Reference except in an emergency.
- 5.18. In cases of serious risk to the delivery of Parish Meeting services , the clerk may authorise expenditure of up to £2,000 excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Clerk shall report such action to the Chair as soon as possible and to the Parish Meeting as soon as practicable thereafter.
- 5.19. No expenditure shall be authorised, no contract entered into or tender accepted in relation to any major project, unless the Parish Meeting is satisfied that the necessary funds are available and that where a loan is required, Government borrowing approval has been obtained first.
- 5.20. An official order or letter shall be issued for all work, goods and services above £250 excluding VAT unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained, along with evidence of receipt of goods.
- 5.21. Any ordering system can be misused and access to them shall be controlled by the RFO.

6. Banking and payments

- 6.1. The Parish Meeting 's banking arrangements, including the bank mandate, shall be made by the RFO and authorised by the Parish Meeting; banking arrangements shall not be delegated to a committee. The Parish Meeting has resolved to bank with Barclays Bank and Unity Trust bank. The arrangements shall be reviewed annually for security and efficiency.

- 6.2. The Parish Meeting must have safe and efficient arrangements for making payments, to safeguard against the possibility of fraud or error. Wherever possible, more than one person should be involved in any payment, for example by dual online authorisation or dual cheque signing. Even where a purchase has been authorised, the payment must also be authorised, and only authorised payments shall be approved or signed to allow the funds to leave the Parish Meeting 's bank.
- 6.3. All invoices for payment should be examined for arithmetical accuracy, analysed to the appropriate expenditure heading and verified to confirm that the work, goods or services were received, checked and represent expenditure previously authorised by the Parish Meeting before being certified by the RFO. Where the certification of invoices is done as a batch, this shall include a statement by the RFO that all invoices listed have been 'examined, verified and certified' by the RFO.
- 6.4. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of employment) may be summarised to avoid disclosing any personal information.
- 6.5. All payments shall be made by online banking/cheque, in accordance with a resolution of the Parish Meeting or duly delegated committee or a delegated decision by an officer, unless the Parish Meeting resolves to use a different payment method.
- 6.6. For each financial year the RFO may draw up a schedule of regular payments due in relation to a continuing contract or obligation (such as Salaries, PAYE, National Insurance, pension contributions, rent, rates, regular maintenance contracts and similar items), which the Parish Meeting or a duly delegated committee may authorise in advance for the year}.
- 6.7. A copy of this schedule of regular payments shall be signed by two members on each and every occasion when payment is made - to reduce the risk of duplicate payments.
- 6.8. A list of such payments shall be reported to the next appropriate meeting of the Parish Meeting or Finance Committee for information only.
- 6.9. The Clerk and RFO shall have delegated authority to authorise payments {only} in the following circumstances:
 - i. any payments of up to £750 excluding VAT, within an agreed budget.
 - ii. payments of up to £2,000 excluding VAT in cases of serious risk to the delivery of Parish Meeting services.
 - iii. any payment necessary to avoid a charge under the Late Payment of Commercial Debts (Interest) Act 1998 or to comply with contractual terms, where the due date for payment is before the next scheduled meeting of the Parish Meeting, where the Clerk certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of Parish Meeting or finance committee.
 - iv. Fund transfers within the Parish Meeting s banking arrangements up to the sum of £5,000, provided that a list of such payments shall be submitted to the next appropriate meeting of Parish Meeting or finance committee.
- 6.10. The RFO shall present a schedule of payments requiring authorisation, forming part of the agenda for the meeting, together with the relevant invoices, to the Parish Meeting or finance committee. The Parish Meeting or committee shall review the

schedule for compliance and, having satisfied itself, shall authorise payment by resolution. The authorised schedule shall be initialled immediately below the last item by the person chairing the meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of that meeting.

7. Electronic payments

- 7.1. Where internet banking arrangements are made with any bank, the RFO shall be appointed as the Service Administrator. The bank mandate agreed by the Parish Meeting shall identify four Parish Meeting Members who will be authorised to approve transactions on those accounts and a minimum of two people will be involved in any online approval process. The Clerk may be an authorised signatory, but no signatory should be involved in approving any payment to themselves.
- 7.2. All authorised signatories shall have access to view the Parish Meeting's bank accounts online.
- 7.3. No employee or Parish Meeting member shall disclose any PIN or password, relevant to the Parish Meeting or its banking, to anyone not authorised in writing by the Parish Meeting or a duly delegated committee.
- 7.4. The Service Administrator shall set up all items due for payment online. A list of payments for approval, together with copies of the relevant invoices, shall be sent by email to two authorised signatories.
- 7.5. In the prolonged absence of the Service Administrator [an authorised signatory] shall set up any payments due before the return of the Service Administrator.
- 7.6. Two Parish Meeting Members who are authorised signatories shall check the payment details against the invoices before approving each payment using the online banking system.
- 7.7. Evidence shall be retained showing which members approved the payment online and a printout of the transaction confirming that the payment has been made shall be appended to the invoice for audit purposes.
- 7.8. A full list of all payments made in a month shall be provided to the next Parish Meeting and appended to the minutes.
- 7.9. With the approval of the Parish Meeting in each case, regular payments (such as gas, electricity, telephone, broadband, water, National Non-Domestic Rates, refuse collection, pension contributions and HMRC payments) may be made by variable direct debit, provided that the instructions are signed/approved online by two authorised members. The approval of the use of each variable direct debit shall be reviewed by the Parish Meeting at least every two years.
- 7.10. Payment may be made by BACS or CHAPS by resolution of the Parish Meeting provided that each payment is approved online by two authorised bank signatories, evidence is retained and any payments are reported to the Parish Meeting at the next meeting. The approval of the use of BACS or CHAPS shall be renewed by resolution of the Parish Meeting at least every two years.
- 7.11. If thought appropriate by the Parish Meeting, regular payments of fixed sums may be made by banker's standing order, provided that the instructions are signed {or approved online} by [two members], evidence of this is retained and any payments are reported to Parish Meeting when made. The approval of the use of a banker's standing order shall be reviewed by the Parish Meeting at least every two years.

- 7.12. Account details for suppliers may only be changed upon written notification by the supplier verified by the Clerk. This is a potential area for fraud and the individuals involved should ensure that any change is genuine. Data held should be checked with suppliers every two years.
- 7.13. Members and officers shall ensure that any computer used for the Parish Meeting's financial business has adequate security, with anti-virus, anti-spyware and firewall software installed and regularly updated.
- 7.14. Remembered password facilities other than secure password stores requiring separate identity verification should not be used on any computer used for Parish Meeting banking.

8. Cheque payments

- 8.1. Cheques or orders for payment in accordance with a resolution or delegated decision shall be signed by two members.
- 8.2. A signatory having a family or business relationship with the beneficiary of a payment shall not, under normal circumstances, be a signatory to that payment.
- 8.3. To indicate agreement of the details on the cheque with the counterfoil and the invoice or similar documentation, the signatories shall also initial the cheque counterfoil and invoice.
- 8.4. Any signatures obtained away from Parish Meeting shall be reported to the Parish Meeting or Finance Committee at the next convenient meeting.}

9. Petty Cash

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

10. Loans and investments

- 10.1. Any application for Government approval to borrow money and subsequent arrangements for a loan must be authorised by the full Parish Meeting and recorded in the minutes. All borrowing shall be in the name of the Parish Meeting , after obtaining any necessary approval.
- 10.2. Any financial arrangement which does not require formal borrowing approval from the [Secretary of State/Welsh Assembly Government] (such as Hire Purchase, Leasing of tangible assets or loans to be repaid within the financial year) must be authorised by the full Parish Meeting , following a written report on the value for money of the proposed transaction.
- 10.3. The Parish Meeting shall consider the requirement for an Investment Strategy and Policy in accordance with Statutory Guidance on Local Government Investments, which must be written in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the Parish Meeting at least annually.
- 10.4. All investment of money under the control of the Parish Meeting shall be in the name of the Parish Meeting.
- 10.5. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.

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

11. Income

- 11.1. The collection of all sums due to the Parish Meeting shall be the responsibility of and under the supervision of the RFO.
- 11.2. The Parish Meeting will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process, following a report of the Clerk. The RFO shall be responsible for the collection of all amounts due to the Parish Meeting .
- 11.3. Any sums found to be irrecoverable and any bad debts shall be reported to the Parish Meeting by the RFO and shall be written off in the year. The Parish Meeting's approval shall be shown in the accounting records.
- 11.4. All sums received on behalf of the Parish Meeting shall be deposited intact with the Parish Meeting 's bankers, with such frequency as the RFO considers necessary. The origin of each receipt shall clearly be recorded on the paying-in slip or other record.
- 11.5. Personal cheques shall not be cashed out of money held on behalf of the Parish Meeting.

12. Assets, properties and estates

- 12.1. The Clerk shall make arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the Parish Meeting .
- 12.2. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date, with a record of all properties held by the Parish Meeting , their location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held, in accordance with Accounts and Audit Regulations.
- 12.3. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.
- 12.4. No interest in land shall be purchased or otherwise acquired, sold, leased or otherwise disposed of without the authority of the Parish Meeting , together with any other consents required by law. In each case a written report shall be provided to Parish Meeting in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate where required by law).
No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the Parish Meeting , together with any other consents required by law, except where the estimated value of any one item does not exceed £500. In each case a written report shall be provided to Parish Meeting with a full business case.

13. Insurance

- 13.1. The RFO shall keep a record of all insurances effected by the Parish Meeting and the property and risks covered, reviewing these annually before the renewal date in conjunction with the Parish Meeting 's review of risk management.

- 13.2. The Clerk shall give prompt notification to [the RFO] of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.
- 13.3. The RFO shall be notified of any loss, liability, damage or event likely to lead to a claim, and shall report these to the Parish Meeting at the next available meeting. The RFO shall negotiate all claims on the Parish Meeting 's insurers.
- 13.4. All appropriate members and employees of the Parish Meeting shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined [annually] by the Parish Meeting, or duly delegated committee.

14. Suspension and revision of Financial Regulations

- 14.1. The Parish Meeting shall review these Financial Regulations [annually] and following any change of clerk or RFO. The Clerk shall monitor changes in legislation or proper practices and advise the Parish Meeting of any need to amend these Financial Regulations.
- 14.2. The Parish Meeting may, by resolution duly notified prior to the relevant meeting of Parish Meeting, suspend any part of these Financial Regulations, provided that reasons for the suspension are recorded and that an assessment of the risks arising has been presented to all members. Suspension does not disapply any legislation or permit the Parish Meeting to act unlawfully.
- 14.3. The Parish Meeting may temporarily amend these Financial Regulations by a duly notified resolution, to cope with periods of absence, local government reorganisation, national restrictions or other exceptional circumstances.

Appendix 1 - Tender process

- 1) Any invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases.
- 2) The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post, unless an electronic tendering process has been agreed by the Parish Meeting.
- 3) Where a postal process is used, each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract. All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one member of Parish Meeting.
- 4) Where an electronic tendering process is used, the Parish Meeting shall use a specific email address that will be monitored to ensure that nobody accesses any tender before the expiry of the deadline for submission.
- 5) Any invitation to tender issued under this regulation shall be subject to Standing Order [insert reference of the Parish Meeting 's relevant standing order] and shall refer to the terms of the Bribery Act 2010.
- 6) Where the Parish Meeting, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the Parish Meeting requires further pricing, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision-making process was being undertaken.