



CORRESPONDENCE FILE 1
(Pages 1 – 13)

Executive Committee Meeting

21st November 2022

ATC Clerk

From: s.jones <s.jones@jdhbs.co.uk>
Sent: 24 October 2022 17:58
To: ATC Clerk
Subject: RE: AC Internal Audit

This Message Is From an External Sender

This message came from outside your organization.

Hi Mandy

Unfortunately I have had Covid for last couple of weeks, so I'm just trying to catch up on everything today. Hopefully that gets it out of the way for a bit!

(a) The quote for 22/23 is £612.50 plus VAT.
Please see the following relating to the supplier fraud recommendation:

We have raised this issue because there is evidence the risk of supplier fraud for organisations has increased substantially. The risks can be managed via appropriately robust policies and procedures. Examples of prevention controls for this type of fraud include:

- (b)
- *training for staff to alert them to the potential risks of providing sensitive company information, by phone or other means, especially contract and account information.*
 - *establish a rigorous change of supplier details procedure - where a supplier has purported to have changed their bank details always call the supplier to check the veracity of a request, using details in your system, rather than those on any associated letter or email. A person should be authorised to approve a supplier bank account change after having reviewed the process undertaken to verify the supplier details change*
 - *periodic review of supplier accounts should also be undertaken to remove any dormant accounts. This reduces the likelihood of any old supplier information being used to secure fraudulent payments.*
 - *checking address and financial health details with Companies House*
 - *checking samples of online payments to supplier invoices to ensure the payment has been made to the supplier bank account*
 - *adequacy of insurance cover (NB most standard parish council policies do not cover supplier fraud). **We are not recommending that Councils should take out specific insurance cover but we do think they should be aware of what their current policy covers.***
 - *Awareness of whether the Council's bank uses 'Confirmation of payee' when making online payments. Not all banks have introduced it and when this is the case, Council should consider what controls should be in place to check the account number and sort code are correct.*

This list is not exhaustive and these are examples, we are not stating what internal controls should be in place. Some Councils have not yet introduced online bank payments so not all of the above information would be appropriate.

I hope all is well with you.

Kind Regards

Sharon

Sharon Jones (CPFA)

JDH Business Services Ltd
Carreg Lwyd
Cefn Bychan Road
Pantymwyn

ad

ATC Clerk

From: Tracy Gilmartin <tgilmartin@onevoicewales.wales>
Sent: 14 June 2022 12:10
To: Tracy Gilmartin
Subject: Statutory guidance relating to the Local Government and Elections (Wales) Act 2021 / Canllawiau statudol ar gyfer Deddf Llywodraeth Leol ac Etholiadau (Cymru) 2021
Attachments: LG&E Act 2021 Welsh Gov statutory-guidance 13.06.22.pdf; LG & E Act 2021 canllawiau-statudol-ar-gyfer-ctc 13.10.22.pdf

This Message Is From an External Sender

This message came from outside your organization.

Wele'n atodedig y canllawiau statudol ar gyfer Deddf Llywodraeth Leol ac Etholiadau (Cymru) 2021.

Please find attached the statutory guidance relating to the Local Government and Elections (Wales) Act 2021.

Regards/Cofion
Paul

Paul R. Egan BA, Chartered MCIPD, CiLCA, F.Inst LM, FIPSM
Deputy Chief Executive and Resources Manager / Dirprwy Brif Weithredwr a Rheolwr Adnoddau

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The principal representative body for Community and Town Councils in Wales/

Y prif gorff cynrychioli ar gyfer Cynghorau Cymuned a Thref yng Nghymru

Website/Gwefan: www.onevoicewales.org.uk



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CFIP 2

Rebecca Evans AS/MS
Y Gweinidog Cyllid a Llywodraeth Leol
Minister for Finance and Local Government



Llywodraeth Cymru
Welsh Government

Eich cyf/Your ref
Ein cyf/Our ref

To Chairs of Community and Town Councils

16 June 2022

Dear Colleague,

[The Finance & Governance Toolkit for Community and Town Councils](#) was recently shared with councils across Wales by your sector representative bodies, One Voice Wales and the Society of Local Council Clerks (SLCC).

I am proud that the toolkit is the product of co-development between One Voice Wales, SLCC and Welsh Government, supported by commentary from Audit Wales. Some of your community and town council colleagues also tested the toolkit to further shape it and ensure it delivers what councils need, in the way they need it.

I would like to put on record my thanks to members of the group who developed the toolkit and all individuals and councils who contributed to this important work. I commend and welcome the positive and constructive approach taken by all involved to make this excellent and practical toolkit for the sector.

Using the toolkit will help your council ensure that it has high standards of governance, accountability and financial management, and delivers the best for your community. I encourage you to use it, and also to share your learning with your networks and representative bodies. This will enable continuous development of the toolkit and the ongoing strengthening of financial management and governance arrangements.

I hope you find this toolkit of value, particularly as you move forward as a council in a new term of office.

Yours sincerely,

Rebecca Evans AS/MS
Y Gweinidog Cyllid a Llywodraeth Leol
Minister for Finance and Local Government

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Rydym yn croesawu derbyn gohebiaeth yn Gymraeg. Byddwn yn ateb gohebiaeth a dderbynnir yn Gymraeg yn Gymraeg ac ni fydd gohebu yn Gymraeg yn arwain at oedi.

We welcome receiving correspondence in Welsh. Any correspondence received in Welsh will be answered in Welsh and corresponding in Welsh will not lead to a delay in responding.

CFIPB

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To: Chairs and Clerks of Community and Town Councils

Dear Chair and Clerk

We are delighted to announce the publication of *The Finance & Governance Toolkit for Community and Town Councils* and encourage you to use this practical tool with your council. The toolkit is attached to this letter and can also be accessed through the websites of One Voice Wales and the Society of Local Council Clerks.

Jointly developed by One Voice Wales, the Society of Local Council Clerks and Welsh Government, supported by commentary from Audit Wales, the toolkit has been designed to support all councils to meet their statutory responsibilities, have strong financial management and governance, and to deliver the best outcomes for your communities.

The toolkit will support your council to:

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

It will highlight what you are doing well and give you peace of mind. It will also help you to identify where improvements need to be made and guide you with information on what needs to be done, so you can best focus your time and resources.

The toolkit is made up of two parts:-

Part 1 – The health check – practical and easy to use. This would 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 are in place.

Part 2 – The self-assessment – enabling councillors to reflect more deeply on how the council is operating, managing its finances and governing itself. The questions will help the council think through how it is working for, and with, the local community to achieve the greatest impact for their area.

The toolkit contains links to a comprehensive set of training, guidance and support that can be drawn upon to address any areas for improvement. While this is not an audit tool, it will help you assess whether your council is meeting certain statutory requirements that external auditors and the public would expect to see.

The toolkit has been designed to be used flexibly, your council can choose where to prioritise attention and split the toolkit into 'bite-size chunks' that are manageable for you and your council to work through to suit your needs and priorities.

Llais Cynghorau Cymuned a Thref yng Nghymru - The Voice of Community and Town Councils in Wales

Ebost/Email: gweinydd@unllaiscymru.cymru / admin@onevoicewales.wales
Gwefan/Website: www.unllaiscymru.org.uk / www.onevoicewales.org.uk

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We strongly encourage you to use this toolkit with your councils. What better time than now, at the beginning of a new term of office? You may, for example, find the 'Vision, purpose and community planning' theme in the toolkit an excellent place to start discussions as a new team.

Other resources are available to support you on our websites: a frequently asked questions document and a 'quick start' guide to give you all the information you need to help you start using the toolkit immediately.

Please let us know your experience of using the toolkit in practice as we are keen to continue to refine the toolkit. Please also take the opportunity to discuss this toolkit amongst your networks, share your experience and learn from others.

Yours faithfully,



Lyn Cadwallader
Chief Executive One Voice Wales

Yours faithfully,



Rob Smith
Chief Executive SLCC

SLCC
For Local Council Professionals

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The Finance & Governance Toolkit for Community and Town Councils: Frequently asked questions

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The toolkit – general

Why should my council use the toolkit?

This toolkit will help your council in a number of ways. It will help you to review the financial management, governance and accountability arrangements you have in place to ensure you keep on top of all of your statutory responsibilities. Over and above this, it will help you ensure you are achieving the best outcomes for your community.

It 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. The Auditor General for Wales supports its use across the sector to help address issues he has identified in his annual financial management and governance reports and public interest reports.

I am a clerk, what is my role in completing the toolkit?

As clerk, you will, in conjunction with the Chair / Leader, complete Part 1 – The health check. This will help you to highlight issues and areas for action for the attention of, and decisions by, councillors. You will also play a key role in supporting councillors as they undertake the reflection required by Part 2 – The self-assessment.

I am a councillor, what is my role in completing the toolkit?

Part 1 – The health check, is designed to be completed by the clerk in conjunction with the Chair / Leader, and councillors should agree the action to be taken as a result of the findings. Councillors should also play an active role and take primary responsibility for the reflection required by Part 2 – The self-assessment, thinking through the issues and deciding on priorities, supported by the clerk as appropriate.

Where does overall responsibility lie in completing the toolkit?

Ultimately, the whole council is responsible for decisions about completing the toolkit and the action plan that results from it. In practice, a working group of councillors might oversee the process for decisions to then be taken by the full council.

How do I access the resources contained in the toolkit?

Click on any underlined text in the further information sections to access additional resources on the internet. You can either hold down the ctrl key on your keyboard and click the left mouse button, or hold down the ctrl key on your keyboard and click the enter button. This will open up the relevant web page.

The toolkit also references some model policies or case studies and where to obtain these from. These documents may only be available to councils in membership of One Voice Wales or the Society of Local Council Clerks and you will not be able to view them directly from the toolkit.

How do I navigate around the toolkit on screen?

You can navigate to anywhere in the toolkit from the detailed contents page (page 2) – simply click on the title of the section you want to move to, hold down the ctrl key and click on the mouse.

At the bottom of each page is an option 'Return to top'. If you click on this, hold down the ctrl key and click on the mouse, you will return to the contents page.

Each page in the themes in both Part 1 – The health check and Part 2 – The self-assessment has a heading to show you which theme you are currently working on. Each theme in the toolkit has an alphabetical reference, and each statement in the health check has a numerical character for ease of reference.

Does the council have to complete the toolkit in one go?

No. How you complete the toolkit is up to your council.

You may decide to complete the whole toolkit in a single exercise. You may decide to work through all themes in Part 1 – The health check first, then work through all themes in Part 2 – The self-assessment. Or you may decide to look at a theme in the health check, then immediately undertake the more in-depth reflection on that theme in the self-assessment.

You may decide to look at the themes in a different order to that in the toolkit, depending on where you want to prioritise attention.

You may find it helpful to work through the toolkit over the course of several months, and begin again on an annual cycle.

My council is very small, does the toolkit apply to us?

Yes. The statutory obligations in the health check are the same whatever the size of your council. For those items which are not statutory, you may apply the toolkit in a proportionate way and in accordance with your council's circumstances. When considering the self-assessment, you may find this takes less time than you thought as you will have fewer details to consider. Councils' responses to issues identified by the toolkit will be proportionate to the size of the council and the breadth of its activities.

Is there a shorter version for smaller councils?

No. The toolkit is relevant to all councils, regardless of size.

Does the toolkit create extra duties or burdens for community and town councils?

No. The toolkit covers the financial management, governance and accountability arrangements every community council should have in place. In particular, the health

check will make clear the responsibilities the council must meet. It will provide a solid basis for completing the council's annual audit.

What do we do with our findings from using the toolkit?

Completing the toolkit should be considered the start of the process, not an end in itself. Through the health check and self-assessment parts of the toolkit, the council will identify priority areas for action. The council can then decide what it wants to do next based on that evidence. The toolkit contains links to further information, guidance and training that will help you address the actions you identify.

Is using the toolkit a one-off event or should the council review it in time?

The council should review the toolkit periodically after completing it for the first time, to identify where improvement action has been taken or where anything has changed. You may find this would be a suitable item for discussion at the annual meeting, or the meeting in June to approve the annual governance statement.

Why can't we access some of the policies, procedures and documents referenced in the toolkit?

Some things referenced in the toolkit are only available to members of One Voice Wales or the Society of Local Council Clerks.

What support is available to help us to complete the toolkit?

One Voice Wales, the Society of Local Council Clerks and Welsh Government are keen to support councils to make effective use of the toolkit. We would like to hear from you about your ideas for training or further guidance. You may also like to work with neighbouring councils to share experience of completing the toolkit or work with your One Voice Wales Area Committees or Society of Local Council Clerks branch networks.

What support is there to address any areas for improvement?

There are lots of ideas in the toolkit itself for how you can address any areas for improvement. This may be a link to some guidance documents or training on certain topics. If you are seeking specific training or guidance on an item that does not have a training course already in place, please contact Paul Egan at One Voice Wales (pegan@onevoicewales.wales) for councillor training or Helen Quick at the Society of Local Council Clerks (Helen.Quick@slcc.co.uk) for clerks' training.

The health check

How should the council complete the health check?

The health check, is designed to be completed by the clerk, working with the chair and / or a small group of councillors. The health check is split into five themes, which can be worked on sequentially or as your council wishes to prioritise attention.

Work through each statement in a theme, answering either 'Yes' if the statement applies to the circumstances in your council, or 'No' if it doesn't. For example, if the statement is *'The council has prepared an annual report'*, and your council hasn't, you would record 'No' on the toolkit next to that statement.

Next, write any comments and actions next to the statement. In the example given here, if there is already an annual report in place, the action would be something *like* *'Annual report in place, next report due...'*. If there is no annual report in place, you may record actions such as *'read the guidance on preparing annual reports, review other councils' reports, prepare an annual report for agreement by the full council and publish'*.

Does the council only need to ensure it is meeting the statutory obligations shaded in blue in the health check?

The statements shaded in blue in the health check are statutory obligations. The council MUST ensure that these things are in place. The other statements are also important and an effective council will want to confirm these things are in place to ensure they are best serving their community.

Can the council use a RAG (Red, Amber, Green) rating to identify which statements are already being met, need action immediately or in the medium term?

You may decide to use a 'RAG' (Red, Amber, Green) rating in your council, for instance to help identify whether something is in place, not in place, or partially complete. The council are the main users of the health check and can tailor it – although the questions must not be amended.

The self-assessment

How should the council complete the self-assessment?

Councillors should play an active role and take primary responsibility for the reflection required by 'Part 2 – The self-assessment', thinking through the issues and deciding on priorities, supported by the clerk as appropriate.

The self-assessment is split into six themes, which can be worked on sequentially or as your council wishes to prioritise attention. You might wish to set up one or more working groups to discuss each of the themes and the governance statements within them (shaded in grey).

For example, in 'Theme A – Vision', purpose and community planning', the governance statement is "The council has a clear vision and plan for its community". Councillors would consider, and potentially debate, this statement, guided by the questions in the 'Questions to consider' box in the self-assessment. To help you answer the questions, the toolkit suggests some evidence sources which you can look at to inform your assessment.

A further information section in the self-assessment explains councils' responsibilities in relation to the theme and statement, and contains links to legislation, guidance, support and training.

The council can summarise the discussion about the statement and record any action it will take to address any areas for improvement you identify through discussion.

Decisions and actions can be referred to full council for agreement.

Is the self-assessment the responsibility of the clerk or councillors?

The self-assessment should be led by councillors. The clerk will have an integral role in supporting councillors in undertaking the self-assessment, for example by arranging meetings and recording a summary of discussions and agreed actions.

Does the council need to undertake the self-assessment in a public meeting?

The self-assessment discussions can be conducted as part of a working group, outside of a full meeting. The recommendations regarding findings and actions can then be taken to a full council meeting for agreement. You may also wish to publish a summary of the findings and actions you intend to take on your website and / or in your annual report.

Julie James AS/MS
Y Gweinidog Newid Hinsawdd
Minister for Climate Change



Llywodraeth Cymru
Welsh Government

Ein cyf/Our ref MA/JJ/0233/22

Deber Ffiec

27 July 2022

Dear Colleague,

Re: The section 6 biodiversity and ecosystem resilience duty

The last two years have been a particularly difficult time with the impacts of Covid, but one positive that has emerged from the pandemic is the importance of our nature to the wellbeing of the nation. However, biodiversity is declining with loss of habitats and one in six species in Wales are at risk of disappearing. To address this, we have declared a nature emergency acknowledging that, along with the rest of the UK and the world, not enough progress has been made to meet global targets and reverse the decline in biodiversity.

The need to tackle the nature crisis has been recognised in our Programme for Government commitment to embed biodiversity in all we do. A key initiative to encourage this integration is the section 6 biodiversity duty. It was introduced under the Environment (Wales) Act 2016 and requires that public authorities maintain and enhance biodiversity and in so doing promote the resilience of ecosystems throughout all their functions. The duty includes a three yearly requirement that all public authorities must publish a report detailing the actions taken to help maintain and enhance biodiversity. The second round of reports are due at the end of this year.

The reporting requirement is important as it gives you the opportunity to evaluate and reflect on the steps you are taking to benefit biodiversity, and to also consider potential additional actions. It also publicises the work you are doing and sends out a message that positive steps are being taken to tackle the nature and climate emergencies.

To assist you in preparing your report, I have included a resources sheet which includes the following information:

- links to guidance on the reporting requirement and the duty more generally,
- links to reports from the first reporting round in 2019,
- information on the Local Places for Nature Scheme which includes funding for projects, and the Verges and Green Space Management initiative.

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Rydym yn croesawu derbyn gohebiaeth yn Gymraeg. Byddwn yn ateb gohebiaeth a dderbynnir yn Gymraeg yn Gymraeg ac ni fydd gohebu yn Gymraeg yn arwain at oedi.

We welcome receiving correspondence in Welsh. Any correspondence received in Welsh will be answered in Welsh and corresponding in Welsh will not lead to a delay in responding.

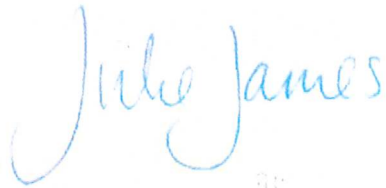
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I appreciate that some town and community councils have limited opportunities to help biodiversity, but any action you take, no matter how small, will assist you in complying with the duty.

Of the 700 plus councils less than a hundred published a report for the first reporting round in 2019. Therefore, please make every effort to publish one by the end of this year and I look forward to hearing about your report in due course.

If you have any questions please contact my officials at S6BiodiversityDuty@gov.wales.

Yours faithfully,



Julie James AS/MS
Y Gweinidog Newid Hinsawdd
Minister for Climate Change

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