

## **GOVERNANCE DISCLOSURE CHECKLIST** **FOR THE CODE OF GOVERNANCE FOR TOWN COUNCILS**

This Governance Disclosure Checklist ("Checklist") for the Code of Governance for Town Councils ("Code") requires Town Councils to disclose their compliance or explain any deviation from provisions in the Code. The Town Council Chairperson is to undertake the declaration on behalf of the Council.

Depending on the level of compliance, Town Councils are to select either "Complied" for full compliance or "Not Complied" for partial compliance and non-compliance. For items that are not applicable to some Town Councils, the relevant Town Councils can select "Not Applicable" for these items. Town Councils are to provide an explanation for items that are "Not Complied" and "Not Applicable". If there is insufficient space, please attach a separate document to list the explanations.

### **Declaration for Financial Year**

S/N	Description	Code Ref Number	Response	Explanation
<b>1. Council Effectiveness</b>				
<b>Town Council Plan</b>				
1	The Council ensures that the Town Council plan: <ul style="list-style-type: none"> <li>a. Outlines the long-term goals of the Town Council;</li> <li>b. Is aligned with the future plans of the Town Council;</li> <li>c. Is understood by the Town Council management, Town Council staff and residents;</li> <li>d. Aligns all expenditure and investments with its defined goals and objectives; and</li> <li>e. Is reviewed and updated periodically.</li> </ul>	1.1.2		
2	The Council conducts regular self-evaluation to assess its performance and effectiveness in achieving the Town Council's objectives and plan.	1.1.4		
<b>Town Council Members</b>				
3	The attendance of each Town Council member at Council meetings is recorded, circulated to the Council for information, and reported to the Council Chairperson at least on an annual basis.	1.3.3 & 1.3.4		
<b>Composition and Structure</b>				
4	There are written terms of reference for the Council and each of its Council committees, which clearly set out the authority and duties.	1.4.1		
5	The Chairperson of the Committee overseeing audit matters does not chair or is not a member in other Council Committees.	1.4.2		
6	The majority of the members of the Committee overseeing audit matters are not concurrently members in the other Council Committees.	1.4.2		

S/N	Description	Code Ref Number	Response	Explanation
7	The Chairperson of the Committee overseeing finance matters does not chair or is not a member in other Council Committees that oversee procurement matters.	1.4.2		
8	The majority of the members of the Committee overseeing finance are not concurrently members in the other Council Committees that oversee procurement matters.	1.4.2		
9	The Town Council has processes in place for the selection and appointment of Town Council members and discloses a description of the process in the Town Council's Annual Report.	1.4.3 & 1.4.4		
10	Roles and responsibilities of Designated Positions <sup>1</sup> in the Council are clearly defined and documented.	1.4.6		
11	There is a maximum limit of 10 consecutive years for a chairperson of any Council committee that oversees these areas: a. Audit and risk management; b. Finance; and c. Procurement of goods and services.  Reappointment after the maximum term limit is only considered after a lapse of at least two years.	1.4.7		
12	Induction which includes an orientation programme is provided to all incoming Town Council members.	1.4.9		
<b>2. Internal Controls and Processes</b>				
<b>Risk Management and Internal Controls</b>				
13	The Council discloses in the Annual Report whether it has carried out an assessment of key risks facing the Town Council and whether internal controls in place are adequate and effective.	2.1.3		
14	The Council has established a business continuity plan and regularly conducts appropriate and complete tests to evaluate the functionality and effectiveness of the plan.	2.1.4 & 2.1.5		
15	There are documented Communication policies in place regarding the release of information about the Town Council and its activities.	2.1.7		
<b>Internal Audit</b>				
16	The Council has established an effective internal audit function that reports directly to the Committee overseeing internal audit.	2.2.1		
17	The internal audit function is independent of the activities it audits.	2.2.3		

<sup>1</sup> Designated Positions refer to Chairpersons of Committees and individuals defined by the Council who perform similar responsibilities.

S/N	Description	Code Ref Number	Response	Explanation
18	The Committee that oversees internal audit reviews the adequacy and effectiveness of the internal audit function at least annually.	2.2.4		
<b>Record-Keeping</b>				
19	The Town Council retains ownership of all Town Council related documents and ensures all records are properly maintained and kept up-to-date.	2.3.1		
<b>Data Privacy and Protection</b>				
20	The Town Council has a data governance and information security framework with adequate and effective internal controls embedded in the policies and procedures.	2.4.1		
21	Town Council members, Committee members, Town Council staff, employees of Managing Agents and other parties are aware of the requirements for adequate data privacy and protection of confidential and sensitive data if they have sight of confidential and sensitive data.	2.4.2		
22	Town Council members, Committee members, Town Council staff, employees of Managing Agents and other parties undergo training on data privacy and protection requirements if they are involved in the handling of confidential and sensitive data to fulfil their duties.	2.4.2		
23	There is a proper response plan in place to promptly detect, report, resolve and recover from any unauthorised access, modification, use, disclosure, disposal, or activities of similar risk, relating to data in the possession or control of the Town Council.	2.4.3		
<b>Human Resources</b>				
24	There are approved documented human resource policies for Town Council staff, including areas such as: <ul style="list-style-type: none"> <li>a. Recruitment;</li> <li>b. Remuneration;</li> <li>c. Benefits;</li> <li>d. Training &amp; Development;</li> <li>e. Performance appraisal;</li> <li>f. Disciplinary actions; and</li> <li>g. Cessation of employment.</li> </ul>	2.5.1		
25	There is a documented Code of Conduct in place for Town Council members, Committee members, Town Council staff, and other parties acting on behalf of the Town Council.	2.5.2		
26	There is a performance evaluation system in place that regularly monitors and appraises the performance of Town Council staff. This performance evaluation process is equitable and transparent.	2.5.3		

S/N	Description	Code Ref Number	Response	Explanation
27	There is a process to identify the training needs of all Town Council staff so as to equip them with the necessary skills to adequately perform their role.	2.5.4		
28	Town Council members or Town Council staff who are related to other staff declare such relationships, and ensure that they are not involved in any decision relating to the recruitment, performance evaluation and remuneration of that staff.	2.5.5		
<b>Whistleblowing</b>				
29	The Town Council has established a whistle-blowing policy and its procedures, and discloses the existence of the policy and procedures.	2.6.1 & 2.6.2		
<b>3. Financial Management</b>				
<b>Budgeting and Planning</b>				
30	The Town Council has a documented process in place to regularly plan and review its current and long-term finances, with the purpose of ensuring proper and efficient management of funds.	3.1.2		
31	The Council is regularly briefed at Council meetings on the current and projected financial position of the Town Council. Financial statements with comparable budget figures together with analysis and explanations of any variances, are presented at the Council meetings.	3.1.3		
<b>Reporting on Financial Information</b>				
32	The Council reviews and addresses significant financial reporting issues brought up by the auditors to ensure the integrity and accuracy of the financial statements of the Town Council.	3.2.2		
<b>Investment of Funds</b>				
33	Town Council investments are performed in accordance with the approved investment policy.	3.3.1		
34	Returns of all invested funds are regularly reviewed and presented at the Council meetings.	3.3.2		
<b>4. Vendor Management</b>				
<b>Procurement</b>				
35	The Council ensures the confidentiality of all procurement activities so that no interested bidder, including incumbent vendors and the Managing Agent, is conferred an unfair advantage for the tender.	4.1.2		

