

Carsington and Hopton Parish Council Risk Assessment

May 2020. Agreed min no 15/19. Modified 96/20C. Further modified 12/20.

FINANCIAL AND MANAGEMENT				
Topic	Risk	H/M/L	Management/control of risk	Review/Assess/Revise
Precept	Adequacy of precept	L	To determine the precept amount required, the Parish Council (PC) receives budget update information at each meeting and the precept is an agenda item at full Council. At that meeting the PC receives a budget update report, and the Council maps out monies needed for standing costs and projects for the following year and applies specific figures to budget headings, the total of which is resolved to be the precept amount to be requested from the District Council. Due account is taken of the anticipated wind farm monies. This figure is submitted by the Clerk in writing to the District Council. The Clerk informs Council when the monies are received. Clerk to inform Council on receipt of monies.	Existing procedure adequate Clerk to ensure requirements of legal agreement are met. Council to implement a grant awarding policy.
	Requirements not submitted to District Council	L		
Wind Farm Monies	Not received	L		
Financial Records	Inadequate records Financial irregularities	L L	The Council has Financial Regulations which set out the requirements. Council takes advice from Internal Auditor.	Review the Financial Regulations when necessary.
Bank and Banking	Inadequate checks Bank mistakes Loss Charges	L L L L	The Council has Financial Regulations which set out the requirements for banking, cheques and reconciliation of accounts. Occasional errors in processing cheques are discovered when the Clerk reconciles the bank accounts bi- monthly and they are corrected.	Existing procedure adequate. Review of bank signatory list when necessary, especially after an AGM and an election.
Reporting and Auditing	Information communication	L	A financial statement is a standing agenda item for each Council meeting, discussed and approved at the meeting. This statement includes, bank reconciliation, budget update, and a breakdown of receipts and payments balanced against the bank. As well as a summary of wind farm monies. This is available on the PC web site.	Existing communication procedures adequate. Council annually to appoint a Vice Chair whose role includes compliance. Implement internal auditor's advice.
	Compliance	L		

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Direct costs Overhead expenses Debts	Goods not supplied but billed	L	The Council has Financial Regulations which set out the requirements. At each Council meeting the list of invoices awaiting approval is distributed to Councillors, and considered. Council approves the list of requests for payment. One Councillor is nominated to check each invoice against the cheque book and associated paperwork and initials the invoices. There is a procedure for between meeting payments. On line banking is being tried out and will be monitored.	Existing procedure adequate. Review the Financial Regulations when necessary.
	Incorrect invoicing	L		
	Cheque payable incorrect	L		
	Unpaid invoices	L		
Grants and support - payable	Power to pay Authorisation of Council to pay	L	All such expenditure goes through the required Council process of approval, minuted and listed accordingly if a payment is made using the S137 power of expenditure.	Existing procedure adequate.
Grants - receivable	Receipts of Grant	L	One off grants would come with terms and conditions to be satisfied.	Existing procedures adequate.
Best value Accountability	Work awarded incorrectly	L	Normal Parish Council practice would be to seek, if possible, more than one quotation for any substantial work required to be undertaken or goods. For major contract services, formal competitive tenders would be sought. If a problem is encountered with a contract the Clerk would investigate the situation, check the quotation/tender, research the problem and report to Council.	Existing procedure adequate. Include when reviewing Financial Regulations.
	Overspend on services	L		
Salaries and associated costs	Salary paid incorrectly Wrong hours paid Wrong rate paid Wrong deductions of NI or Tax Unpaid Tax & NI contributions to the Inland Revenue	L L L L L	The Parish Council authorises the appointment of all employees. Salary analysis and slips are produced by a consultant quarterly together with a schedule of payments to the Inland Revenue (for Tax and NI). These are inspected at the Council meetings and signed off. All Tax and NI payments are submitted in the Inland Revenue Annual Return. The Clerk does not keep a time sheet and has a contract of employment and job description. All contracts of employment contain a section on overpayment and recoup.	Existing appointment and payment system is adequate. Update Clerk's contract of employment

Employees	Loss of key personnel	L	The requirements of the Fidelity Guarantee insurance to be adhered to with regards to Fraud. The Clerk should be provided with relevant training, reference books, access to assistance and legal advice required to undertake the role. Any maintenance staff should be provided with adequate direction and safety equipment needed to undertake the roles, i.e. protective clothing and training.	Existing procedure adequate. Purchase revised books. Membership of DALC. Monitor working conditions, safety requirements and insurance regularly.
	Fraud by staff	L		
	Actions undertaken by staff	L		
	Health & Safety	L		
Councillor allowances	Councillors over-paid Income tax deduction	L	No allowances are allocated to Parish Councillors	No procedure required
Election costs	Risk of an election cost	L	Risk is higher in an election year. When an election is due the Clerk will obtain an estimate of costs from the District Council for a full election and an uncontested election.	Existing procedure adequate. Part of the democratic process
VAT	Re-claiming/charging	L	The Council has Financial Regulations which set out the requirements	Existing procedure adequate
Annual Return	Submit within time limits	L	Annual Return is completed and submitted to the internal auditor for completion and signing then checked and sent on to the External Auditor within time limit. Chair signs governance statement in full meeting. All relevant financial information is on Web site and so available for public inspection.	Existing procedures adequate Procedures now working well
		L		
Legal Powers	Illegal activity or payments	L	All activity and payments within the powers of the Parish Council to be resolved and minuted at Full Parish Council Meetings, including a reference to the power used.	Powers have been minuted
Minutes/Agendas/Notices Statutory Documents	Accuracy and legality	L	Minutes and agenda are produced in the prescribed method by the Clerk and adhere to the legal requirements. Minutes are approved and signed at the next Council meeting. Minutes and agenda are displayed on notice boards, by email and on web. Business conducted at Council meetings should be managed by the Chair.	Existing procedure adequate. Members to adhere to Code of Conduct.
	Business conduct	L		

Members interests	Conflict of interest	L	Declaration of interests by members at all meetings. Register of Members Interest forms are reviewed annually by Councillors at a public meeting.	Standing item on agenda and on all agenda papers. Members take responsibility to update their Register.
	Register of Members interests	L		
Insurance	Adequacy	L	The next review is due May 2022 of all insurance arrangements. Employers and Employee liability insurance is a necessity. Ensure compliance measures are in place. Ensure Fidelity checks are in place.	Existing procedure adequate.
	Cost	L		
	Compliance Fidelity Guarantee	L		
Data protection	Policy Provision	L	The Council is registered with the Data Protection Agency	Ensure annual review of registration
Freedom of Information Act	Policy	L	The Council has a publication scheme in place. There have been no requests for information to date but the Clerk is aware that if a substantial request arrives then this may require many hours of additional work. The Council is able to request a fee if the work will take more than 15 hours but the applicant also has the right to re-submit the request broken down into sections, thus negating the payment of a fee.	Monitor and report any impacts of requests made under the F of I Act.
	Provision	L		

PHYSICAL EQUIPMENT OR AREAS				
Subject	Risk(s) Identified	H/M/L	Management/control of risk	Review/Assess/Revise
Assets	Loss or Damage Risk/damage to third party(ies)/property	L L	An annual review of assets is undertaken for insurance provision, storage and maintenance provisions. Annual inspection of play equipment by experts. Vice chair reports to each meeting on play equipment in accordance with insurers recommended list of actions.	Existing procedure adequate.
Maintenance	Poor performance of assets or amenities	L	All assets owned by the Parish Council are regularly reviewed and maintained. All repairs and relevant expenditure for these repairs are actioned/authorised in	Existing procedure adequate. Ensure annual external inspections carried out. Other

	Loss of performance Risk to third parties	L L	accordance with the correct procedures of the Parish Council. All assets are insured and a register kept. Any damage which could injure the public is dealt with immediately.	inspections agreed with insurers
Notice boards	Risk/damage/injury to third parties Road side safety	L L	Parish Council has 2 notice boards. All locations have approval by relevant parties, insurance cover, inspected regularly by the Clerk - any repairs/maintenance requirements brought to the attention of the Parish Council. Keys held by the Clerk.	Existing procedure adequate.
Street furniture	Risk/damage/injury to third parties	L	The Parish Council is responsible for 2 boundary signs, street signs, seats, artwork around the village all covered by insurance. Each meeting receives a report about the condition of PC assets, and any necessary action is taken.	Existing procedure adequate.
Meeting location	Adequacy Health & Safety	L L	The Parish Council Meetings are held at the spAce, St Margaret's church, Carsington. The premises and the facilities are considered to be adequate for the Clerk, Councillors and Public who attend from Health and Safety and comfort aspects.	Existing locations adequate.
Council records – paper	Loss through: theft fire damage	L M L	The Parish Council records are stored in a container or at the Clerk's home. Records include historical correspondence, minute books and copies, leases for land or property, records such as personnel, insurance, salaries etc.) Older more historical records are unavailable.	Damage (apart from fire) and theft is unlikely and so provision adequate. Consider storage of legal agreements.
Council records - electronic	Loss through: Theft, fire, damage corruption of computer	L M	The Parish Council's electronic records are stored on a designated PC computer. Measures are being taken to comply with the new Information Commission requirements regarding storage of data	Measures are in place to comply with the Transparency Act 2015. Subscribers have been asked for permission to contact them as per GDPR

Web site	Up to date	M	The clerk loads documents as they become available so that residents can access agendas, minutes, financial statements, members interests and relevant documents.	Loading done around meeting dates
	Compliance with web site accessibility regulations	H	Council has considered the options see agenda paper 96/20C	A new provider is being investigated

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