

..... PARISH COUNCIL RISK ASSESSMENT - MARCH 2016

Approved at meeting of 31/3/16

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Purpose of the Document

This document has been produced to enable the parish Council to assess the risks that it faces and satisfy itself that it has taken adequate steps to minimise them. In conducting this exercise, the following plan was followed:

- 1 Identify the areas to be reviewed.
- 2 Identify what the risk may be.
- 3 Evaluate the management and control of the risk and record all findings.
- 4 Review, assess and revise if required.

SUBJECT	RISK(S) IDENTIFIED	H/M/L RATING	MANAGEMENT/CONTROL OF RISK	REVIEW/ASSESS/REVISE
Precept	a) Adequacy of precept	L	a) Sound budgeting to underlie the annual precept. The precept is an agenda item at the December/January Council meeting. The Council received a budget statement and the amount requested is based on actual spend and estimated expenditure for the ensuring year.	Existing procedure adequate
	b) Precept not applied for	L	b) Clerk to submit request to Cheshire WEST Council.	
	c) Precept not received	L	c) Clerk to inform Parish Council when monies received.	
Financial Records	a) Inadequate records	L	a) The Parish Council has controls and procedures in place to ensure the requirements are met.	Existing procedure adequate
	b) Financial irregularities	L	b) Internal and External Audit.	
Banking	a) Inadequate Checks	L	a) The Parish Council has Financial Regulations which set out the requirements for banking, cheques and reconciliation of accounts	Existing procedure adequate Review the Financial Regulations when necessary and bank signatory list when necessary, especially after an AGM and an election. Monitor the bank statements monthly.
	b) Bank mistakes	L	b, c,d) The bank does occasionally make errors which are discovered either when the Clerk checks the monthly statement or reconciles the bank account. These are dealt with immediately by informing the bank and awaiting their correction	
	c) Loss of cheques			
	d) Unnecessary charges			
Reporting and auditing	a) Lack of information and communication	L	a) Clerk to inform the Parish Council at each meeting the current amount in the account and a breakdown of receipts and payments	Existing communication procedures adequate.
Costs and expenses	a) Incorrect invoicing	L	a, b) All payments to be approved by Councillors at a meeting and all invoices to be checked. Two signatories are required to sign cheques.	Existing procedure adequate. Review the Financial Regulations when necessary.
	b) Cheques incorrect	L		

SUBJECT	RISK(S) IDENTIFIED	H/M/L RATING	MANAGEMENT/CONTROL OF RISK	REVIEW/ASSESS/REVISE
Work commissioned by Parish Council	a) Insufficient quotations b) Work commissioned incorrectly. c) Work goes over budget	L L M	a) Three quotations are required for work over £2000. Parish Councillors responsible for project to check quotations and research any problems and report to Parish Council. b,c) Parish Council to manage project effectively.	Existing procedures adequate
Remuneration and other costs.	a) Remunerations calculated and paid incorrectly b) Tax and NI implications	L L	a) The Parish Council has one regular employee, the Parish Clerk. The Parish Clerk's remuneration is reviewed annually and is based on industry remuneration scales. The Clerk's three monthly fee is approved at council meeting. b) Tax and NI matters are dealt with by the Clerk and pay role provider	Existing procedures adequate
Councillors and employees	a) Fraud by Councillors and contractors b) Actions undertaken by Councillors and Clerk	L L	a) Fidelity requirements included in insurance cover. b) Adequate training to be arranged for Clerk and Councillors to be provided with the necessary information for them to carry out their duties effectively.	a) Existing procedures adequate. b) Ongoing
Election Costs	Risk of an election cost	M	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. There are no measures which can be adopted to minimise the risk of having a contested election as this is a democratic process and should not be stifled.	Existing procedure adequate
VAT	Failure to maintain proper records and to reclaim VAT where appropriate.	L	VAT to be claimed annually by the Clerk	Existing procedure adequate
Annual Return	Failure to submit within time limits.	L	The Annual Return is prepared by the Clerk and signed by the Council. Submitted to the Internal Auditor for completion and signed and then sent to the External Auditor within the time limit.	Existing procedure adequate
Insurance	a) Inadequate cover b) Competitive costs	L L	A review of insurance cover and premium is carried out annually prior to renewal.	Existing procedure adequate
Assets	a) Loss or damage b) Risk/damage to third parties	L L	An annual review of assets is undertaken for insurance provision and maintenance provision.	Existing procedure adequate

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SUBJECT	RISK(S) IDENTIFIED	H/M/L RATING	MANAGEMENT/CONTROL OF RISK	REVIEW/ASSESS/REVISE
Grass mowing	a) Health and Safety b) Risk/damage to third parties	M M	Contractor to have own insurance cover and certificates to work on the highway.	Existing procedure adequate
Council records - paper	Loss through theft, fire damage	L M L	Recent (1-2 or 3 years) Parish Council records are stored at the home of the Clerk . Archives kept at Pulford Village Hall Records include historical correspondence, minute records and insurance documents	Damage (apart from fire) and theft is unlikely and so provision adequate.
Council records - electronic	Loss through theft, fire corruption of computer	L M	The Parish Council electronic records are stored on the Microsoft Cloud with some on the personal computer at the Clerk's home.	Back-up of electronic files adequate procedure.
Web site	Webmaster not being able to function. Loss of passwords	L	Webmaster is able to maintain website. Copy of all passwords used by the web site to be kept by the Clerk and Chairman.	Existing procedures adequate
Minutes/Agendas, notices, statutory documents	a) Accuracy and legality Non-compliance with b) statutory requirements d) Business conduct	L L L	a) Minutes and agendas are produced in the prescribed method by the Clerk and adhere to legal requirements. b) Minutes are approved and signed at the next Council meeting. c) Business conducted at Council meetings should be managed by the Chair.	Existing procedures adequate Undertake adequate training Members to adhere to Code of Conduct.
Members Interests	a) Conflict of interest	M	a) Councillors have a duty to declare any interest at the start of the meeting.	Existing procedures adequate
Events - Bonfire event Jubilee etc	a) Insufficient tickets sold b) Traffic control c) Fire Risk d) Noise level	M L L L	a) Council to agree a budget. b) Car parking signed and attendant assigned. c) Entry and Exit kept clear. d) Residents informed prior to event	Existing procedures adequate

The information above was agreed at the March 2016 meeting of Poulton and Pulford Parish Council and will be agreed annually as being a correct record.

SIGNED

Chairman: Date:

Clerk: Date:

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