

# WILBARSTON PARISH COUNCIL

## RISK ASSESSMENT AND RISK MANAGEMENT

		Impact		
		Negligible (1)	Moderate (2)	Severe (3)
Likelihood	Highly Likely (High)			
	Possible (Med)			
	Unlikely (Low)			

Area	Risk Identified	Likelihood /Impact	Control/Action
<b>1. Finance and Internet Banking Payments</b>	Financial controls and records Inadequate checks Bank mistakes Internal errors Loss Charges Loss of signatories	Med (2) Med (2)	Monthly reconciliation prepared by Clerk and reported to Council Two signatories on cheques/online payments Internal audit As is required by Standing Orders: the clerk/RFO will access internet banking sites directly and not via a search engine. Password to be held by the Chairman in a sealed dated envelope containing the password and PIN Only be opened in the presence of 2 other Councillors and then reported to full Council Payments must be agreed by Full Council in advance Review of Financial Regulations annually
<b>2. Audit – Internal and Annual Return</b>	Completion/submission within deadline	Low (2)	Accounts and Audit Regulations Northants CALC alerts Annual appointment of Internal auditor Internal auditor sign off of annual governance and annual return Council sign off
<b>3. Councillors</b>	Losing Councillor membership or having more than 5 vacancies at any one time	Low (2)	Legal process to be followed when a vacancy arises - either a Bye-election or co-option. An election is out of the Parish Council's control. The co-option process begins with an advert, acceptance of applications, consideration of applicants and co-option vote at a Council meeting then appointment. If there are more than 5 vacancies at any one time on the Council it becomes inquorate.
<b>4. Charges -</b>	Receipt and Banking	Low (2)	Reconcile with statement

<b>Allotments</b>			
<b>5. Grants - Lottery</b>	Application Receipt	Low (1) Low (2)	Clerk to check quarterly Check receipt to Council
<b>6. Budgeting</b>	Sound budgeting to underlie annual precept	Med (2)	Finance Advisory Group and Council receive detailed budget monitoring of expenditure against budget on a quarterly basis Precept derived directly from this
<b>7. Precept/Grants - Borough</b>	Claims Procedure	Low (1)	Clerk to check quarterly Check receipt to Council Precept Levy (if required) to be considered by Council before the deadline and submitted to KBC prior to 31 <sup>st</sup> January Clerk informs Council when the monies are received
	Receipt of Grant Precept not submitted	Low (2) High (3)	
<b>8. Investment Income</b>	Receipt when due Investment Policy Surplus Funds	Low (2) Low (2) Low (2)	Review Annually Review Annually
<b>9. Salaries</b>	Wrong salary paid Wrong rate/hours Wrong deductions Correctness of NI and Income Tax calculations Paying and accounting for NI and Tax of employees salaries	Low (2) Low (2) Low (2) Low (2) Low (2)	Salary sheet shows pay rates, tax and NI and hours worked. The salary sheet is to be examined by the Councillors signing the cheque/online payments Tax and NI is worked out using an Inland Revenue computer programme updated annually Salary rates assessed annually by Council Contract of employment and job description Annual Return is completed and submitted online to the Inland Revenue within the prescribed time frame by the Clerk
<b>10. Direct Costs and Overhead</b>	Goods not supplied Incorrect Invoice Mistake on cheque	Low (2) Low (2) Low (2)	Incorporated in salary sheet or expenditure report Approval Check/Inspection Member Verify – Agreed 2009 that invoices & cheques be checked by two members of the Council before payment
<b>11. Grants and Support</b>	Power to Pay Agreement to Pay by Council	Low (2) Low (2)	Minute the Power Requirement for a report to Council Council resolution

	Cheque/Online Payment	Low (2)	Signatories
12. VAT	VAT Analysis	Med (2)	RFO to Verify
	Charged on sales	Low (1)	RFO to Verify
	Charged on purchases	Med (2)	RFO to Verify
	Claimed within time limits / VAT not recovered	Med (3)	RFO to Verify
	Comply with VAT Regulations	High (3)	Annual claim in mid-March to ensure, where possible, VAT expended in the year is recovered in the same financial year  Use help line when necessary VAT payments and claims calculated by Clerk Internal auditor to provide double check
13. Reserves - General - Earmarked - specific projects	Adequacy Adequacy Adequacy	Med (3) Med (3) Med (3)	Budget to be set bearing in mind forthcoming programmes and costs thereof
14. Assets	Loss/Damage	Med (3)	Insurance cover and asset register reviewed/updated annually
	Risk to third parties	Med (3)	Buildings insured by trustees
	Protection of physical assets	Med (3)	Value increased annually by RPI.
	Security of buildings, equipment etc	Med (3)	Security in place by trustees
	Maintenance of buildings etc	Med (3)	Buildings currently maintained by trustees on an ad hoc basis. <b>Begin planned roof replacement in 2018/19.</b> Planned programme of electrical and safety equipment in place
	Maintenance of parish defibrillator	Med (3)	Weekly maintenance checks and regular review of electrode and their replacement
15. Staff	Incapacity/Loss of Clerk Fraud by Staff	Low (2)	To ensure that procedures are in place to protect the Council if the Clerk is incapacitated for any length of time. Support maybe provided by KBC on an emergency basis. Northants CALC can aid in finding a temporary Clerk Review regularly Fidelity guarantee Clerk Training
		Low (2)	
		Low (2)	

			Access to assistance and legal advice required to undertake the role
<b>16. Employer Liability</b>	Fraud	Low (2)	Insurance reviewed annually
	Comply with Employment Law	Low (2)	Membership of various national and regional bodies including Employees Organisation
	Comply with HMRC requirements	Low (2)	Regular advice from HMRC Internal auditor carry out annual checks
	Safety of Staff and visitors	Low (2)	Regular H&S risk assessment checks of Village Hall/Playing Field/Defibrillator/Public Events
<b>17. Loss</b>	Consequential due to critical damage or third party performance	Low (2)	Review insurance Financial Regulations No petty cash or float
	Loss through theft or dishonesty	Low (2)	Audit by Internal Auditor annually Cash/cheques received are banked within 3 banking days up to a maximum of 2 banking weeks
<b>18. Maintenance</b>	Poor performance of assets	Low (2)	Weekly, Monthly or Annual inspection
	Risk to third parties	Low (2)	
<b>19. Legal Powers</b>	Illegal Activity or Payment Ensuring activities are within legal powers	High (2)	Educate Council Clerk to keep Council's actions under review and seek advice as necessary on legality from the Borough Council, Monitoring Officer or Northants CALC  Powers of the Parish Council to be resolved and minuted at Full Parish Council Meetings, including a reference to the power used
<b>20. Best Value</b>	Work awarded incorrectly Overspend on Services	Low (2)	Financial Regulations control the purchasing of goods and the letting of contracts
<b>21. Financial Records</b>	Inadequate Records	Low (2)	Regular internal audit comments acted upon Quarterly report on finances to Council by the Clerk  Review of Financial Regulations annually

<p><b>22. Agendas, Minutes, Notices and Statutory documents</b></p>	<p>Accurate and Legal Proper and timely reporting via the Minutes</p>	<p>Med (2)</p>	<p>Council approves the minutes with any amendments on a meeting-by-meeting basis</p> <p>Copies of the minutes over the last 12 months are held for public examination by the Clerk and via the website</p> <p>Minutes and agenda are displayed according to the legal requirements Business conducted at Council meetings should be managed by the Chair</p> <p>Council Standing Orders</p>
<p><b>23. Members Interests</b></p>	<p>Conflict of Interest</p>	<p>Low (2)</p>	<p>Declarations of Interest invited on each agenda and are recorded in the minutes</p> <p>A Register of Members' Interests is held by the Borough Council Monitoring Officer and a copy is kept by the Clerk Forms are reviewed by individual Councillors on an annual basis and up-dated as necessary</p>
<p><b>24. Liability</b></p>	<p>Risk to third party, property or individuals</p> <p>Legal liability as consequence of asset ownership</p>	<p>Low (2)</p> <p>High (2)</p>	<p>Insurance cover reviewed and in place annually Open spaces checked regularly, damage reported <b><i>Carry out risk assessment for Bonfires/Beacons.</i></b></p> <p>Insurance in place. H&amp;S checklist operated at playing field. Weekly checks of defibrillator Written records kept</p>
<p><b>25. Members' Declarations of Acceptance of Office and Code of Conduct</b></p>	<p>Unlawful</p> <p>Unacceptable Conduct</p>	<p>Low (2)</p> <p>Serious to individual Councillors</p>	<p>Declarations are stored by the Borough Council Monitoring Officer and a copy is kept by the Clerk. The Chairman and Vice-Chairman complete a Declaration of Acceptance of Office on an annual basis</p>

			Copy of the Code of Conduct sent to each Councillor
<b>26. Data</b>	Proper document control  Loss through: Theft, fire, damage corruption of computer	Med (3)  Med (3)	Leases and legal documents in Clerk's office. <b>Key documents, deeds etc to be copied and stored electronically and backed up to the cloud/data stick.</b> Other data storage to comply with General Data Protection Regulations. Council's electronic records are stored on the Clerks computer. Back-ups of the files are taken at monthly and a copy given to the Chairman in a sealed dated envelope
<b>27. Insurance</b>	Adequacy Cost Compliance  Fidelity Guarantee	Low (2)	Annual review undertaken (before the time of the policy renewal) of all insurance arrangements in place Employers and Employee liability insurance is a necessity and must be paid for Ensure compliance measures are in place Review of compliance
<b>28. Meeting Location</b>	Adequacy  Health & Safety  Technology (During Covid-19)	Low (2)  Med (2)  Low (2)	Premises/facilities to be adequate from a Health & Safety, Disability Discrimination and comfort aspects  Technology checked, maintained regularly, and updated when necessary Active subscription Meeting ID provided with the agenda

This risk management document was considered by the Council on 18<sup>th</sup> May 2017 Minute Ref: 17/204.4 May 2017

Readopted 13th May 2021 - Minute Reference 21/83 e

Review May 2022