

Barkestone, Plungar & Redmile Parish Council

Risk Assessment Policy

To satisfy the Parish Council that it has an adequate system of internal controls in place, this document will be reviewed at least annually.

	Category	Risk	Level of Risk H/M/L	Action Plan to Mitigate Risk	Review/Assessment/Revision
1.	FINANCE				
	Precept	Run out of money	L	Budget snapshots submitted to Council for review	Existing action plan sound
				Annual precept setting exercise	
				Review spending to satisfy there is no fraud	
				Reserves	
	Financial Management	Obtaining value for money when purchasing equipment/services	L	Depending on level of expenditure – quotations obtained as per Financial Regulations	Existing action plan sound
				Parish Council approval recorded in minutes	
		Validity of payments made	L	Two authorised signatories (Parish Councillors) check payments against receipts	Existing action plan sound
				Parish Council approve payments which is recorded in the minutes	
		Fraud	L	The Parish Clerk is not an authorised signatory	Review when awareness of new fraud trends raised
				All payments are approved by two authorised signatories (Parish Councillors)	
				Monthly banking reconciliation is presented to Parish Council for checking & approval	
				Internal Audit	
				External Audit	
				Fidelity Guarantee included in insurance cover	
				Police	
		Wrong application of salary increment	L	NJC Salary Scale	Existing action plan sound
				Calculation presented to Parish Council for verification	

				Internal Audit	
				External Audit	
		Failure to reclaim VAT	L	Shortfall in expected income	Existing action plan sound
				Checked by Internal Auditor	
				Receipt recorded in monthly banking reconciliation	
		Robustness of annual return process	L	Identify & agree internal auditor at Parish Council meeting	Will need to be revised once new process for Parish Councils with <£25K income is published
				Timescale for submission set out by External Auditor	
				End of year accounts & explanations prepared	
				Checked & signed off by internal auditor	
				Report submitted by internal auditor & circulated to all Parish Councillors	
				Parish Council considers recommendations & implements where agreed	
				Annual return reviewed, considered & signed off by Chairman & Clerk upon approval by Parish Council	
				Post annual return to external auditor & confirm via email that annual return has been sent	
				Public informed of inspection period & draft annual return published	
				Respond to any questions from the external auditors	
				Publish audited annual return	
		Qualified audit received	L	Take to Parish Council for discussion: agree an action plan & any 3 rd party assistance	Review once new process for Parish Councils with <£25K income is published
				Commit to regular reviews	
		Adequacy of insurance provision	L	Review asset register to see if insurance cover is adequate or needs to be extended or risk level has changed	Existing action plan sound
				Obtain quotations & present to Parish Council for a decision	
	Banking	Discrepancy	L	Monthly bank statement checked against receipts & payments spreadsheet	Existing action plan sound
				Monthly banking reconciliation presented to Parish Council for approval	
		Unauthorised signatory approves payment	L	Check bank mandate is current	Review & amend as Parish Councillors change
		Bank goes bankrupt	L	Covered by Financial Services Compensation Scheme	Existing action plan sound

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2.	ASSETS & RESPONSIBILITIES				
	Streetlights			Recorded on asset register	
		Damaged or dangerous	L	Inspected & maintained by Eon	Existing action plan sound
				Self-insured	
	Defibrillators			Recorded on asset register	
		Faulty	L	Checked weekly by volunteers	Existing action plan sound
				Insured	
	War Memorials			Recorded on asset register	
		Damaged or dangerous	L	Insured	Existing action plan sound
	Lap-top & Printer			Recorded on asset register	
		Break-down	L	Service Contract	Existing action plan sound
		Damaged	L	Insured	Existing action plan sound
	Closed Churchyard (responsibility)	Damaged or dangerous	M	3 Monthly visual inspection by a Parish Councillor	Existing action plan sound, could look to adopt a Church-yard Maintenance Policy
				Annual 'shove' check of memorials & gravestones	
				Permission to be sought from Diocese	
				Triennial survey of trees by County Council	
				Permission to undertake tree works obtained from Borough Council as churchyard within a conservation area	
				Permission to undertake tree works obtained from Diocese	
				Fortnightly grass cutting by contractor (April to October)	
				3 rd party liability cover	
	(Leased) Play Park (responsibility)	Damaged or dangerous	M	Weekly visual inspection by a Parish Councillor & submitted to Parish Clerk on monthly basis	Existing action plan sound but look to contain risk which may become inherent because of older play equipment. Consideration to be given to incorporating a quarterly operational inspection as part of best practice.
				Play Park routine inspection training course attended	

				Annual inspection made by RPII qualified Inspector	
				Trees managed by lessor	
				Fortnightly grass cutting by contractors (April to October)	
				Small repairs made by volunteers	
				More significant repairs made by a contractor	
				3 rd party liability cover	
	Benches & other Street Furniture	Damaged or dangerous	L	Recorded on asset register	Existing action plan sound
				Annual inspection by Parish Councillors	
				Maintenance/repairs made by a contractor	

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3.	PEOPLE				
	Councillor	Brings Parish Council into disrepute	L	Qualification & disqualification criteria checked	Existing action plan sound
				Acceptance of Office signed	
				Code of Conduct	
				Disclosable Pecuniary Interests form	
				Training	
				Opportunity to declare an interest at every Parish Council meeting	
				Insurance cover against libel or slander allegations	
				Fidelity guarantee cover	
				Employer liability cover	
		Resignation	L	Contact Borough Councillor to advertise vacancy	Existing action plan sound
				Change website & circulation lists	
	Clerk	Brings Parish Council into disrepute	L	Take up references	Existing action plan sound
				NALC contract of employment contract	
				Declaration of an interest	
				On-going training	
				Qualified Clerk	
				Annual appraisal	
				Fidelity guarantee cover	
				Employee liability cover	
		Extended illness	L	Contact LRALC for locum cover options	Existing action plan sound
				Insurance cover in place for such an eventuality	
		Resignation	M	Retrieve all Parish Council property	Existing action plan sound
				Chairman has on-line banking passwords so makes logon & password changes	
				Review & update job description	
				Parish Council to review salary provision & earmark a training budget	

				Contact LRALC to advertise position	
	Volunteers	Injury	H	Risk assessment for each volunteer task	Risk assessments need to be completed to fully understand the nature of each volunteer task so that a more robust action plan can be implemented
				Appropriate protection & safety equipment provided	
				Insurance cover for named volunteers	
	Members of the Public	Injury	L	3 rd party liability cover	Existing action plan sound
	Contractors	Negligence causes accident	L	Method statement for services supplied	Existing action plan sound
				Check insurance cover is adequate as part of contract award process or renewal	
				Retain copy of insurance cover	

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4.	GOVERNANCE & BUSINESS CONTINUITY				
	Office	Fire	L	Reliance on paper files reducing Contact Village Hall to set up temporary Parish office	Existing action plan sound
	Meeting Location	Breach of Fire Regulations	L	Know how many people can be in the building	Existing action plan sound
	Data	Computer Failure	L	Files saved to virtual storage (cloud) Have access to another laptop	Existing action plan sound
	Agenda	Draft not issued to Parish Councillors	L	Parish Councillors would flag concern that agenda needed to be published so that residents knew of the Parish Council's lawful meeting	Existing action plan sound
	Minutes	Unlawful decision	L	Understand the statutory powers of Council Contact LRALC for advice Minutes cannot be approved & signed until the decision is deemed lawful	Existing action plan sound
	Assets	Unable to identify assets	L	Create & maintain an asset register	Existing action plan sound
	Transparency Code for Smaller Authorities	Do not publish expenditure over £100	L	Ensure that this information is published at least annually	Existing action plan sound
	Freedom of Information Request	No policy in place	M	Review model publication & adopt once tailored to the requirements of Parish Council	Prepare policy for adoption
	Annual Governance return	Robustness of Annual Governance process	L	Timescale for submission set out by External Auditor Copy Annual Governance statement to Parish Councillors for consideration Parish Council consider report from internal auditor along with any recommendations Parish Council discuss & agree any changes to process or procedures Annual Governance statement reviewed, considered & signed off by Chairman & Clerk upon approval by Parish Council Post annual return to external auditor & confirm via email that annual return has been sent Public informed of inspection period & draft annual return published Respond to any questions from the external auditors	Will need to be revised once new process for Parish Councils with <£25K income is published

			Publish audited annual return	
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Version Control

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