

Kniveton Parish Council Risk Assessment

May 2022. Approved Minute Reference AGM/0522/11

FINANCIAL AND MANAGEMENT

Topic	Risk	H/M/L	Management/control of risk	Review/Assess/Revise
Business Continuity	<p>Risk of Council not being able to continue its business due to an unexpected or tragic circumstance</p> <p>Unable to hold physical meetings.</p> <p>Return to Face to Face Meetings</p>	L	<p>Clerk and Chair of Council work closely to share information.</p> <p>Created Personal Dropbox folder to store documents such as policies, templates. A link to this is on Clerk's laptop. Over time this will move to OneDrive</p> <p>Council has used Cisco WebEx and Zoom during Covid 19 successfully so a contingency has been tried and tested.</p> <p>Scheme of Delegation updated for return of Face to Face meetings after May 2021 and a Risk Assessment was completed. The Council purchased masks for attendees to wear.</p>	Existing procedure adequate
Precept	<p>Adequacy of precept</p> <p>Requirements not submitted to District Council.</p>	<p>L</p> <p>L</p>	<p>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. This figure is submitted by the Clerk in writing to the District Council.</p>	<p>Existing procedure adequate</p> <p>Clerk to ensure requirements of legal agreement are met. Council to implement a grant awarding policy.</p>

Financial Records	Inadequate records Financial irregularities	L L	The Council has Financial Regulations which set out the requirements. Council takes advice from Internal Auditor. The Council uses Scribe Accounting software to ensure financial records are correct.	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. If errors in processing payments are discovered when the Clerk reconciles the bank accounts these are easily corrected.	Existing procedure adequate. Review of bank signatory list, when necessary, especially after an AGM and an election.
Reporting and Auditing	Information communication Compliance	L 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.	Existing communication procedures adequate. Council annually to appoint a Chair whose role includes compliance. Implement internal auditor's advice.
Direct costs Overhead expenses Debts	Goods not supplied but billed. Incorrect invoicing Cheque payable incorrect Unpaid invoices	L L L 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. Two Councillors are required to approve every payment which are usually by on line banking.	Existing procedure adequate. Review the Financial Regulations when necessary.
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. Overspend on services	L 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.
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	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 keep a record of hours worked 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 Fraud by staff Actions undertaken by staff. Health & Safety	L L 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.
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 L	Annual Return is completed and submitted to the internal auditor for completion and signing then checked and sent 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
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 noticeboard, by email and on website. 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 Clerk is able to request a fee if the work will take more than 18 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 undertaken by ROSPA, a recommendation report is produced and considered by Council and JPFC where arrangements are made to address those deemed appropriate. In 2022 the Council will receive a bespoke checklist for playground inspections (£30)	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 accordance with the correct procedures of the Parish Council.	Existing procedure adequate. Ensure annual external inspections carried out. Other inspections agreed with insurers
	Loss of performance Risk to third parties	L L	All assets are insured, and a register kept. Any damage which could injure the public is dealt with immediately.	
Notice boards	Risk/damage/injury to third parties Road side safety	L L	Parish Council has use of notice boards within the village. All locations have approval by relevant parties, insurance cover, inspected regularly by the Councillors - any repairs/maintenance requirements brought to the attention of the Parish Council.	Existing procedure adequate.

Street furniture	Risk/damage/injury to third parties	L	The Parish Council is responsible for the village sign, telephone box and pump. An arrangement is in place with owners of the bus shelter.	Existing procedure adequate.
Meeting location	Adequacy Health & Safety	L L	The Parish Council Meetings are held at the Village Hall, Kniveton 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 locked, metal cabinet container at the Clerk's home. Records include historical correspondence, minute books and copies, leases for land. Some older documents are also stored in a locked cupboard in village hall. or property, records such as personnel, insurance, salaries etc.)	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. All documents are now created online and stored in the Cloud. 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 Compliance with website accessibility regulations	M H	The clerk loads documents as they become available so that residents can access agendas, minutes, financial statements, members interests and relevant documents. The Council has upgraded the website and ensured documents created in accordance with guidelines, so they meet accessibility requirements. Only documents deemed essential from third parties are put on the website and the Council Accessibility Statement explains that the Council cannot guarantee accessibility of these documents	Loading done around meeting dates.