

Leighton & Eaton Constantine Parish Council

Risk Assessment 2017/2018

This document lists the key risks identified by the Parish Council for 2018 -2019, and explains how the Council mitigates the risk.

Comments are also included.

This assessment has been presented to the Council and will be reviewed and, where necessary, updated on at least an annual basis.

Risk Type	No.	Risk	Mitigation	Comments
Public Liability	1.1	Loss or injury to public attending meetings	<ul style="list-style-type: none"> Public Liability Insurance 	
	1.2	Loss or injury caused by condition of Parish Council notice boards.	<ul style="list-style-type: none"> Condition of noticeboards checked by Councillors at least bi-monthly while posting notices and by Clerk annually. Public Liability Insurance 	
	1.3	Loss or injury caused by benches	<ul style="list-style-type: none"> Condition of benches assessed in 2013. Structures all stable. Public Liability Insurance 	<p>There has been damage to the brick bench on several occasions, this has been repaired promptly and signs and tape have been used to indicate that the bench should not be used.</p> <p>Repeat survey of benches</p>
	1.5	Highways maintenance work under Emt. Maintenance Grant	<ul style="list-style-type: none"> The contractor is self employed and is responsible for ensuring his own safe working practices and public liability insurance. Council also holds its own public liability insurance 	
Asset Protection	2.1	Risk of loss, damage or theft of assets	<ul style="list-style-type: none"> All assets are recorded in an asset register which is reviewed annually and the insurance policy provides cover for all assets. Any claims are notified to the insurance company asap. Pending repair/replacement, any damaged assets are made safe as soon as possible or removed if appropriate and practical to do so. 	

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Council Liability	3.1	Loss or injury to Councillors, clerk or volunteers while travelling on Council business	<ul style="list-style-type: none"> Councillors/Clerk's personal/accident/motor insurance 	eg Travelling to/from Local Panel meetings, Police Forum, etc, at venues outside the parish.
	3.2	Loss or injury to Councillors or Clerk or volunteers while at other locations on Council business	<ul style="list-style-type: none"> Other venues' accident insurance Public Liability Insurance 	eg Attending Local Panel Meetings, Police Forum, etc, at venues outside the parish.
	3.3	Loss or injury to Councillors or Clerk or volunteers while executing Council business	<ul style="list-style-type: none"> Public Liability Insurance 	eg attacked or injured while attending site meetings.
Financial Control	4.1	Accountability for financial management	<ul style="list-style-type: none"> The Council has an appointed RFO. All payments to be approved by Full Council, except in emergencies as per financial regulations and all emergency payments to be reported at next Council meeting Financial regulations and standing orders set out financial procedures to be followed. Councillors may request to see the financial records or details of any payment or receipt from the Clerk at any time during recognised working hours. Members of the public or recognised bodies may request to see the financial records or details of any payment or receipt from the Clerk at any time during recognised working hours having given advanced notification. 	
	4.2	Unauthorised withdrawals of funds by Councillors or Clerk	<ul style="list-style-type: none"> Two Councillors must sign all cheques & bank instructions, such as standing orders Finance Officer and Internal Auditor review accounts and bank statements at least annually Payments supported by invoices Councillors are asked to initial cheque stubs and 	Must ensure that cheque stubs, invoices and bank statements are initialled consistently

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			invoices and chair initials bank statements	
	4.3	Unapproved expenditure of Council funds	<ul style="list-style-type: none"> Two Councillors must sign all cheques & bank instructions, such as standing orders All expenditure is approved and minuted in Council meetings Payments supported by invoices 	
	4.4	Income recorded inaccurately	<ul style="list-style-type: none"> All income receipts to be recorded and signed by 2 Councillors All income payments to be in the name of Leighton and Eaton Constantine Parish Council 	
	4.5	Accounts do not reflect true state of finances	<ul style="list-style-type: none"> Finance Officer and Internal Auditor review accounts and bank statements at least annually Minimum of quarterly budget reports and bank reconciliation and variance explanation External Audit annually Audited accounts are approved by Council annually 	Auditor has raised concern about low level of reserves. A long term 3 year budget, 2015-18 has been prepared and should be reviewed annually
	4.6	Precept is not appropriate	<ul style="list-style-type: none"> Annual budgeting and financial planning is carried out and agreed by the Council Reviews are carried out during the year to monitor how the plan is being followed, and adjustments made as necessary 	
	4.7	VAT not accounted for accurately	<ul style="list-style-type: none"> Record VAT separately on all items Do regular VAT claims in accordance with current VAT rules (can claim every 12 months if less than £100, more often if more than £100, max time to claim every 3 years) 	
	4.8	Handling cash	<ul style="list-style-type: none"> The Council does not handle cash or keep a cash 	

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			float	
	4.9	Contracts	<ul style="list-style-type: none"> • Contracts awarded in competition. • Periodic assessments on performance of suppliers/contractors. • Annual review of contracts unless a longer-term deal has been negotiated • Tender and contract awarding process set out in standing orders and financial regulations 	
	4.10	Payroll	<ul style="list-style-type: none"> • Council is registered as an employer uses accredited payroll software and pays its employee net of NI and tax as per HMRC rules • Payroll records audited as part of internal audit • Councillors sign standing order authorisation for salary payments and note payments made at each meeting. 	
Democratic Accountability	5.1	Council activities are not known to electors	<ul style="list-style-type: none"> • All decisions are included in Council minutes, which are available to electors at reasonable times • All meetings are open to the public • All meetings are notified on the Parish Notice Board • Where possible, at least one public meeting (the Annual Parish Meeting) is held each year (in addition to Council meetings) to present the main activities of the Council and to seek input/endorsement from electors. 	
	5.2	Council is accused of not abiding by the Code of Conduct	<ul style="list-style-type: none"> • All Councillors have been issued with the Code of Conduct & fill out a disclosure of pecuniary interests form • Relevant details are provided to the Unitary Council Monitoring Officer and are available on request 	
Council records	6.1	Loss of Council records	<ul style="list-style-type: none"> • Recent records are primarily kept electronically and are backed up on to a cloud server 	The Council needs to consider adoption of a records retention

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			<ul style="list-style-type: none"> Paper copies of records which need to be kept by law such as minutes and financial information are also held by the Clerk 	policy
	6.2	Ensuring access to records is secure	<ul style="list-style-type: none"> The Clerk's home is secure and records are held there. 	<p>Some records may need to be archived to the county records office which is also secure</p> <p>Issue named councillors with passwords to computers and cloud storage.</p>
Other	7.1	Procedural risks	<ul style="list-style-type: none"> The Council has standing orders and financial regulations which set out its adopted procedures Standing orders and financial regulations reviewed annually. 	

ADOPTED 3rd July 2018

SIGNED
(Chairman)