

Scaldwell Parish Council Risk Assessment

This document has been produced to enable the Council to assess the possible risks that it might face and satisfy itself that it has taken adequate steps to minimise them. In producing this assessment the following procedure was used:-

- Identify the areas to be reviewed
- Identify what the possible risks might be
- Determine the level of risk associated based on the Policy definitions
- Evaluate the management and control of the risks and record the findings
- Review, assess and revise the risk assessment as per Policy or as required

Scaldwell Parish Council Risk Assessment				
GENERAL MANAGEMENT				
Subject	Risk(s) Identified	Rating	Control Measures	Status
Business continuity	Council not being able to function	L	There is no plan presently in place for loss or long term incapacity of the Clerk; loss or theft of records; resignation of Councillors leading to Council being non quorate. Not having a plan would leave the Council in a difficult position.	Consideration to be given to preparing a continuity plan
Councillors and employees	a)Resignation of Councillors and/or the Clerk b)Fraud by Councillors c)Fraud by the Clerk d)Inappropriate behaviour or ill advised actions undertaken by Councillors and/or the Clerk	M L L M	a) This is covered under Business Continuity b) Councillors must adhere to the Code of Conduct. Financial irregularities reported by the Clerk to the Council c) This is covered under Financial Regulations and internal auditing procedures d) Adequate training to be provided for both the Clerk and for Councillors to provide them with the necessary information to carry out their duties effectively.	a) Consideration to be given to preparing a continuity plan b) Existing procedures adequate c) Existing procedures adequate d)Training Statement of Intent in place. Consideration to be given to preparing a Bullying and Harassment policy

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Subject	Risk(s) Identified	Rating	Control Measures	Status
Council records - paper	a) Loss through theft, fire or damage b) Possible loss/misplacement	L M	a) The Council records are stored at the home of the Clerk. This is covered under Business Continuity. b) Historical records are held at County archives and the Clerk holds a list of documents held	a) Consideration to be given to preparing a continuity plan b) Check to be made that original legal documents are held by solicitors
Council records - electronic	a) Loss through theft, fire or damage b) Corruption of computer c) Loss of passwords	L L L	The Council's electronics records are stored on the Clerks computer and backups of the files are taken at regular intervals Email service provider is by gmail account with passwords held by the Clerk and the Chair and the Vice Chair	Consideration to be given to the use of iCloud or similar for document storage
Legal powers	a) Possible illegal activity b) Illegal payments by the Council	L L	The Clerk undertakes to ensure the Council does not act 'ultra vires' when a decision is taken. Where appropriate, legal powers bestowed on the Council will be recorded in the minutes against the decisions taken. The minutes of meetings are reviewed during the audit process.	Existing procedures adequate
Statutory documents regarding Council Meetings	Not accurate or legal	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 according to the legal requirements	Existing procedures adequate.
Business conduct at Council Meetings	Inappropriate conduct	L	Business conducted at Council meetings should be managed by the Chair. The Clerk and Councillors will endeavour to work as a team and be aware of their responsibilities as to the law and proper Council procedures. Councillors will attend meetings regularly See section Councillors and Employees	Councillors to adhere to Code of Conduct and Standing Orders Councillors provided with a copy of 'The Good Councillors Guide'

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GENERAL MANAGEMENT				
Subject	Risk(s) Identified	Rating	Control Measures	Status
Members interests	a)Conflict of interest b)Failure to update Register of Members interests	L L	a) The agenda includes an item to remind and allow Councillors at a meeting to make a declaration of interest if appropriate b) Register of Members Interest forms should be reviewed regularly by the individual Councillor	a)Existing procedures adequate b)Councillors take responsibility to update their forms
Legislation	Non-conformance with required legislation, such as Data Protection, Freedom of Information, Employment law	M	The Council is not registered with the Data Protection Agency The Council has a local councils publication scheme in place and the Clerk will monitor and report to the Council the impact of any requests made	Registration to be investigated Existing procedures adequate
Meeting location	Possible health & safety issues	L	Council hires the village hall. The premises are considered adequate from a Health and Safety and comfort aspect	Existing location is adequate
Website	a)Website hacked/withdrawal of service provider b)Loss of password c)Inappropriate content	M L L	Website is administered and maintained by the Clerk. Alternative service provider being researched to address lack of control measure of withdrawal of service. Content is controlled by the Clerk	Working party established to set up website under a new service provider Clerk to provide Chair with passwords. Consideration be given to preparing a policy for the terms of operation and reference for the website including control and use of passwords.
Council articles in the village Newsletter	Inappropriate Council articles published in the village Newsletter	L	Council articles are written by the Chair. Articles are checked by the Clerk and Vice-Chair for accuracy prior to submission The themes for inclusion in the articles are agreed at council meetings	Existing procedures adequate

**Scaldwell Parish Council Risk Assessment
GENERAL MANAGEMENT**

Subject	Risk(s) Identified	Rating	Control Measures	Status
Assets including Village Greens, street furniture, and playing Field	a) Loss or damage b) Risk/damage to third parties and/or their properties	M M	An annual review of assets is carried out in order to update insurance cover. This annual review includes all assets detailed on the asset register. All assets are inspected every 6 months. In addition; Volunteer Tree Warden informs the Council of any issues related to the Council owned trees. The playing field is inspected weekly (fortnightly during winter). The condition of the street lights are inspected once every 3 years under a maintenance contract.	Existing procedures need reviewing to incorporate; electrical safety testing of street lights, more regular inspection of street lights and a tree management/inspection policy.
Insurance	Inadequate cover	L	Current insurance policy includes cover for: property damage, money and assault, employee dishonesty, business interruption, employer's liability, public and products liability, commercial legal protection, official indemnity and personal accident. All new capital items are added to the register at the time of purchase. The register is presented to Council annually with the annual accounts. Insurance policy is reviewed annually and quotes from the main insurers will be sought at time of renewal to ensure value for money.	Existing procedures adequate.

**Walgrave Parish Council Risk Assessment
FINANCIAL**

Subject	Risk(s) Identified	Rating	Control Measures	Status
Precept	a)Precept inadequate b)Precept not applied for or form incorrectly completed c)Precept not received	L L L	a) Precept determined by producing regular budget control statements and amount requested is based on actual spend and estimated expenditure for the ensuing year. b) Clerk is responsible for ensuring the submission of the request in writing to Daventry District Council by the due date. Request is reviewed and counter-signed by Chair prior to submission. c) Clerk to inform Council when monies received (approx April and September)	Precept reviewed annually Existing procedures adequate
Bank and banking	a)Inadequate checks b)Bank errors c)Charges	L L L	a) The Council has Financial Regulations which set out procedures and requirements for financial management. Council has 2 bank accounts (current and reserve) No pre-signed cheques held Cheques and stubs require 2 signatories List of cheques for payments are listed at Council meetings and recorded on the minutes No direct debits b) & c) Bi-monthly bank reconciliation is carried out by the Clerk and Financial Statement produced for approval at the Council meeting	Existing procedures adequate Review the Financial Regulations annually for adequacy and improvement
Financial records	a)Inadequate records b)Financial irregularities	L L	The Council has Financial Regulations which set out procedures and requirements for financial management Bi-monthly bank reconciliation is carried out by the Clerk and Financial Statement produced for approval at the Council meeting	Existing procedures adequate Review the Financial Regulations annually for adequacy and improvement

Walgrave Parish Council Risk Assessment				
FINANCIAL				
Subject	Risk(s) Identified	Rating	Control Measures	Status
Cash	Loss through theft, accident or dishonesty	L	The Council has Financial Regulations which set out procedures and requirements for financial management Cheques/cash kept safe and banked as soon as possible	Existing procedures adequate Review the Financial Regulations annually for adequacy and improvement
Costs and expenses Debts	a) Incorrect invoicing b) Cheques incorrect c) Debts outstanding	L L L	The Council has Financial Regulations which set out procedures and requirements for financial management a) & b) All payments to be approved by Council at a meeting. Chairman acting as Internal Auditor makes spot checks against the cheque book and associated paperwork c) There are currently no debts	Existing procedures adequate Review the Financial Regulations annually for adequacy and improvement
Reporting and auditing	a) Lack of information and communication between Clerk and Council b) Non-compliance with Financial Regulations	L L	a) Financial Statement is produced at every Parish Council meeting as an agenda item and is approved at the meeting b) Chairman acting as Internal Auditor reviews procedures and makes spot checks on financial payments and systems The Clerk will ensure that proper internal and external audit procedures are followed in accordance with the Audit Plan An Independent Internal Auditor is appointed annually. Their report will be presented to Council with any recommendations taken note of. The report from the external auditors will be presented to Council and any comments or recommendations will be adhered to.	Existing procedures adequate Review the Financial Regulations annually for adequacy and improvement

**Walgrave Parish Council Risk Assessment
FINANCIAL**

Subject	Risk(s) Identified	Rating	Control Measures	Status
Work commissioned by Council	a)Insufficient quotations obtained b)Work commissioned incorrectly c)Work goes over budget	L L L	a) Normal practice requires the Council to obtain 3 estimates for items of expenditure over £100 and below £1,000. At least 3 quotations will be obtained for items of expenditure over £1,000. The RFO will invite tenders where it is intended to enter into a contract exceeding £3,000. All work carried out on behalf of the Council is approved by Council before the work is commissioned by the Clerk The Clerk is responsible for checking all the quotations and researching any problems with them and reporting to Council b)&c) Council and the Clerk to manage project effectively	Existing procedures adequate
Grants and support payable	Incorrect authorisation or lack of statutory power of Council to pay	L	All such expenditure to go through the required Council process of approval, minuting and listing Where a payment is made using the S137 power of expenditure this is approved, minuted and listed accordingly	Existing procedures adequate Councillors request S137 rules if required
Grants receivable	a)Insufficient grant obtained against amount applied b)Administrative problems c)Misuse of grant	L L L	a)The Clerk and the Council will ensure adequate project planning through regular reviewing b)Any administration errors are reported to the Council c)Grants come with terms and conditions to be satisfied and the Clerk ensures they are met and reports any problems to Council	Existing procedures adequate

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FINANCIAL**

Subject	Risk(s) Identified	Rating	Control Measures	Status
Salary and other costs	a)Salary calculated and paid incorrectly b)Tax and N I implications	L L	a) The Council has one regular employee, the Clerk, although other people may be employed on an ad hoc basis. The Clerk's employment and remuneration is reviewed annually. The Clerk's monthly salary is approved at each Council meeting. Salary analysis and pay slips are produced by the Clerk monthly and are available for inspection b) Tax and N I matters are dealt with by the Clerk and any problems with reporting in real time or payments due to HMRC are reported to Council	Existing procedures adequate
Councillor allowances	Councillors overpaid	None	No allowances are allocated to Councillors	No procedure required
Election costs	Inadequate monies to meet election costs	L	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. Budgeting processes and precept requests will take into consideration forthcoming elections.	Existing procedures adequate
VAT	a)Failure to maintain proper records b)Failure to reclaim VAT where appropriate	L L	a) The Council has Financial Regulations which set out procedures and requirements for financial management. b)The Clerk reviews the position and a report for refund of VAT is submitted at least annually to HMRC	Existing procedures adequate

**Walgrave Parish Council Risk Assessment
FINANCIAL**

Subject	Risk(s) Identified	Rating	Control Measures	Status
Annual return for accounts	a) Failure to submit within time limits b) Incorrect submission	L L	a) The Audit Plan sets out the procedures and requirements The Annual Accounts are prepared by the Clerk and presented to the Council for approval The Annual Accounts are submitted to the Independent Internal Auditor and sent on to the External Auditor within the prescribed time limit b) The Council has Financial Regulations which set out procedures and requirements for financial management	Existing procedures adequate