

Lanteglos by Fowey Parish Council Risk Assessment 2015-2016

FINANCIAL				
Subject	Risk(s) Identified	H/M/L	Management/Control	Review/Assess/Revise
Precept	Adequacy of precept	L	To determine the precept amount required, the Parish Council regularly receives budget update information and the precept is an agenda item at full Council in November.	Existing procedure adequate
	Requirements not submitted to Cornwall Council.	L	At the precept meeting Council receives a budget update report, including actual position and projected position to end of the year and indicative figure or costing obtained by the Clerk.	
	Amount not received by Cornwall Council	L	The Clerk notifies CORNWALL COUNCIL in writing of requirement. Notifies Council of receipt by May and again in October	
Financial records	Inadequate records Financial irregularities	L L	The Council has Financial Regulations which set out requirements	Existing procedure adequate Review Regulations annually
Banking	Inadequate cheques Bank mistakes Loss Charges Unauthorized bank activity Cheque signatories unavailable	L L L L M	The Council has Financial Regulations which set out the requirements for banking, cheques and reconciliation of accounts. Cheques require 2 Councilor signatures. Bank errors are discovered when the statement is reconciled with the accounts (monthly) and the bank notified immediately. The Council does not undertake online banking Bank signatories are reviewed annually by Council	Existing procedure adequate Review Financial Regulations and signature list annually. Monitor all bank statement monthly.
Cash	Loss through theft or dishonesty	L	The Council does not undertake any cash transactions.	Existing procedure adequate
VAT	Re-claiming	L	The Council has Financial Regulations which set out the requirements	Existing procedure adequate
				Existing procedure adequate Review fees annually
Reporting and auditing	Information communication Compliance	L	A bank reconciliation is made each month. Cheques to be signed are itemized and invoices provided at each meeting.	Existing procedure adequate

Signed:..... (Chairman)

Signed:.....(Clerk)

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FINANCIAL				
continued				
Subject	Risk(s) Identified	H/M/L	Management/Control	Review/Assess/Revise
Direct Costs Overhead expenses Debts	Incorrect invoicing Cheque payable incorrect Unpaid invoices	L L L	The Council has Financial Regulations which set out the requirements Cheque signatories check each invoice against the cheque book and associated paperwork and initial the cheque stub and invoice. Invoices requiring immediate payment to be signed by the Chairman and one other authorized signatory.	Existing procedure adequate Review Financial Regulations annually
Grants and donations	Power to pay Authorization of Council to pay	L	All such expenditure to go through the required Council process of approval, minuted and listed accordingly if a payment is made using the S137 power of expenditure. Clerk to provide reference to Power used with application.	Existing procedure adequate Review Financial Regulations annually
Grants Received	Receipts of Grants	L	Grants received would have conditions attached to which the Parish Council must comply	Each grant to be considered separately.
Councillors Expenses	Councillors over paid	L	Councillors can only claim for approved expenses Councillors sign an expenses claim form and provide receipts	Existing procedure adequate
Election Costs	Risk of a contested election	L/M	Clerk obtains an estimate of costs from Cornwall Council.	Finance set aside for elections Existing procedure adequate
Salaries and associated costs	Salary paid incorrectly Wrong rate paid Wrong deductions of NI or Tax Unpaid contributions to the Inland Revenue Wrong deductions of Pension contributions Unpaid pension contributions to CCC	L L L L L L	The full Council authorizes the appointment of clerk. Salary rates are assessed annually in July. Clerks pay dictated by the Nationally agreed scale. Salary analysis and slips are produced by the Accountant monthly together with the schedule of payments to the Inland Revenue and CC Pensions Department. All Inland Revenue and Pension payments are submitted in the Annual return and to the Audit Commission. The Clerk keeps a weekly timesheet to record any time off in lieu owing.	Existing procedure adequate Require an Employee and Procedures document to set out specifics for reviews, salary, paperwork, papers, complaints procedures, audit process etc
Annual Return	Submit within time limits	L	The Clerk completes the Employer's Annual Return online and submits to the Inland Revenue within the prescribed time frame	Existing procedure adequate
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 power used.	Existing procedure adequate
Fraud	Misuse of Parish Council funds	L	The requirements of the Fidelity Guarantee Insurance to be adhered to with regards to fraud.	Existing procedure adequate
Insurance	Adequacy Cost Compliance Fidelity Guarantee	L L L M	An annual review is undertaken (before time of policy renewal) of all insurance arrangements in place. Employers' and Employees liability insurance is a necessity and must be paid for. Ensure compliance measures are in place. Ensure Fidelity checks are in place.	Existing procedure adequate.

Signed..... (Chairman) Signed.....(Clerk)

date

MANAGEMENT				
Subject	Risk(s) Identified	H/M/L	Management/Control	Review/Assess/Revise
Business continuity	The Council being unable to continue its business due to loss of the clerk through tragic or unforeseen circumstances	H	In the event of the loss or long term incapacity of the Clerk, a member of Council will temporarily step in and a Locum clerk found.	Existing procedure adequate
Employees	Resignation of clerk Actions undertaken by staff Health & Safety	M L L	As Good Practice the Council will ensure Employee Guidelines are followed/reviewed. Staff Hand Book reviewed June The Clerk to be provided with relevant training, reference books, access to assistance and legal advice required to undertake the role. Provision made where necessary for training, protective clothing and equipment.	Existing procedure adequate .. Revised books to be purchased Membership of SLCC. Monitor working conditions, safety requirements and insurance regularly.
Accountability	Work awarded incorrectly Overspend on Services	L M	Council practice to receive more than one quote (where possible). For major works competitive tenders are sought. Clerk to monitor and investigate any irregularities and report to the Council	Existing procedure adequate
Minutes/ Agendas Notices Statutory documents	Accuracy and legality Business conduct	L	Minutes and agendas 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 Business conducted at Council meetings is managed by the Chair	Existing procedure adequate. Guidance/training for Chair should be given (if required). Members to adhere to the Code of Conduct
Members interests	Conflict of Interest Register of Members interests	L M	A reminder of Councillors duty is noted on each Councillors Summons. A declaration of interest form is signed by the member when interest declared. Register of Members Interest forms reviewed regularly by Councillors	Existing procedure adequate Clerk to provide formal reminder Members take responsibility for up dating their register
Data protection	Non compliance	L	The Council is registered with the Data Protection Agency	To be considered annually
Freedom of Information Act	Non compliance	L	The Council has a model publication scheme in place. Requests for information will require additional work by the Clerk. The Council will request a fee for searches.	Review fee annually. Report any impacts from requests made under the F of I Act
Council Records paper	Loss through Theft Fire damage	L M L	The Parish records are stored in locked archive cupboard and fire safe. Recent materials are kept in metal filing cabinets in the office.	Provision adequate.
Council Records electronic	Loss through Theft Fire Damage	L M L	The Parish electronic records are stored on the computer, internal backup on separate hard drive and a copy handed to the Chairman for safekeeping	Provision adequate

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PROPERTY				
Subject	Risk(s) Identified	H/M/L	Management/Control	Review/Assess/Revise
St Saviours & Frogmore Toilets	Health & Safety Water leakage Damage to equipment	L L M	Ensure that Cornwall Council maintain an adequate level of service/cleanliness. Clerk to inspect on regular basis. Clerk to monitor water bills. Regular reporting of faults, insure adequate insurance Annual Pat test	Existing procedure adequate. Services of reliable plumber obtained.
Land General Whitecross Green Brendon t	Unauthorized use Health & Safety Damage/ injury to third parties	L L	The Council carries out regular inspections of land. Maintenance carried out by the Local Improvement Committee, regular review of insurance, regular inspection of trees. Clerk to monitor	Existing procedure adequate A survey of all trees should be carried out regularly
Notice Boards	Damage/injury to third parties Vandalism	L L	All notice boards are inspected regularly by the Clerk and any maintenance requirements brought to the attention of the Council. Locations approved, and notice boards have insurance cover.	Existing procedure adequate
Seats	Damage/injury to third parties Vandalism	L L	All seats are inspected regularly by the Clerk and any maintenance requirements brought to the attention of the Council. Locations approved,	Existing procedure adequate
Bus Shelters	Damage/injury to third parties Vandalism	L L	All shelters are inspected regularly by the Clerk and any maintenance requirements brought to the attention of the Council. Locations approved, and bus shelters covered by insurance policy	Existing procedure adequate
General Assets	Damage/injury to third Parties Loss through theft or fire	L L	An annual review of assets should be undertaken.	Existing procedure adequate Review insurance provision

Signed:..... (Chairman)

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Date