ALDER TON PARISH COUNCIL

RISK ASSESSMENT

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| SUBJECT | | | RISKS IDENTIFIED | H/M/L | MANAGEMENT/CONTROL OF RISK | | | REVIEW/ASSESS/REVISE | | |
| **MANAGEMENT** | | |  |  |  | | |  | | |
| Council records- hard copy | | | Loss through: Theft  Fire  Damage | L  M  L | Current papers and minutes are kept at the clerk’s home  Historical papers are locked in metal cabinet in village hall. | | | Damage (apart from fire) or theft is unlikely, therefore provision is adequate. | | |
| Council records – electronic records | | | Loss through theft, fire or corruption of computer | M | Records are kept on a dedicated council laptop which is password secure. Automatic back up to OneDrive | | | Current level of control reduces risk to minimal level | | |
| Minutes and Agendas | | | Accuracy and legality | L | Minutes and Agendas are produced in the prescribed manner by the clerk and adhere to legal requirements. Agenda displayed according to legal requirements. | | | Draft minutes produced and sent to all councillors for verification at next meeting as per Standing Orders | | |
| Conduct of meetings | | Business conduct | | L | | Business conducted at Council meetings is managed by the chairman in accordance with Standing Orders | | | Members adhere to Code of Conduct |
| **FINANCE** | |  | |  |  | | |  | | |
| Precept | | Adequacy of precept in order for the Council to carry out its Statutory duties  Not paid by East Suffolk Council | | L  L | Sound budgeting to underlie annual precept. The precept is an agenda item at the December meeting to review current position and set for coming year.  The clerk checks receipt and reports to Council | | | Procedures reduce risk to minimal level | | |
| Insurance | Adequacy  Cost  Compliance  Fidelity Guarantee | | | L  L  L  M | An annual review is taken | | Review provision and compliance annually. | | | |
| Banking | | | Inadequate checks  Bank’s error | L  L | Clerk checks statements on a monthly basis and reconciled quarterly | | | Current level of control reduces risk to minimal level | | |
| Cash | | | Loss through theft or dishonesty | L | The Council has no petty cash or float. Any cash transactions made by the clerk are fully receipted. | | | Current level of control reduces risk to minimal level | | |
| Financial controls and records | | | Inadequate records  Financial irregularities | L  L | Bank reconciliation checked and presented to all councillors.  Two signatories on all cheques. Any financial obligation must be resolved and minuted before any commitment. All payments resolved and minuted. Accurate records of invoices and payments kept. Accounts are audited annually. | | | Current level of control reduces risk to minimal level | | |
| Clerk | | | Actions undertaken | L | Clerk should be provided with relevant training and access to assistance from SALC and networking meetings | | | Membership of SALC maintained | | |
| Election costs | | | Risk of election cost | M | There are no measures which can be adopted to minimise risk of having a contested election. A contingency fund should be established to meet the costs | | | Include in financial budget when setting budget in an election year. | | |
| Annual return | | | Not submitted within time limits | L | Annual return is completed by clerk and submitted to internal auditor for completion and signing, then checked by chairman at the Annual Parish Council meeting and sent on to the external auditor within time limit | | | Current level of control reduces risk to minimal level | | |
| Best value accountability | | | Work awarded incorrectly  Overspend on services | L  M | Normal parish council practice would be to seek, if possible, more than one quotation for any substantial work to be undertaken. If problems encountered with a contract the clerk would investigate and report to the Council. | | | Current level of control reduces risk to minimal level | | |
| Salaries and PAYE | | | Salary paid incorrectly  Unpaid tax to Inland Revenue | L  L | Parish Council has contract with SALC to carry out this work | | | Current level of control reduces risk to minimal level | | |
| **ASSETS** | | |  |  |  | | |  | | |
| Assets | | | Loos or damage | L | An asset register is kept up to date and insurance is held at the appropriate level for all items. Regular checks are made on all assets by members of the Parish Council | | | Current level of control reduces risk to minimal level | | |
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| **LIABILITIES** | | |  |  |  | | |  | | |
| Public liability | | | Risk to third parties | M | Insurance is in place | | | Current level of control reduces risk to minimal level | | |
| Members interests | | | Conflict of interest not declared  Register of member’s interests | M  M | Councillors have a duty to declare any interest at the start of the meeting.  Online register of member’s interests maintained by East Suffolk Council. Members take responsibility to update register | | | Existing procedure adequate  Existing procedure adequate | | |