Weston Under Redcastle Parish Council – Risk Assessment

Subject	Risk(s) Identified	H/M/L	Management/Control of Risk	Review/Assess/Revise
Business continuity	Risk of Parish Council not being able to continue its business due to an unexpected or tragic circumstance	L	All files and recent records are kept with the Clerk. Regular back-ups of files are made to an external source. In the event of the Clerk being absent the Chair will initiate arrangements for a replacement.	Existing procedures adequate. Review when necessary.
Precept	Adequacy of precept Requirements not submitted to Shropshire Council Amount not received from Shropshire Council	L L L	The Parish Council receives budget update information bi monthly. At the annual precept meeting the Parish Council receives a budget report, including actual position and projected position to the end of year and indicative figures or costings obtained by the Clerk. The Council maps out the required monies 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 Shropshire Council. The figure is submitted to Shropshire Council by the Clerk in writing. The Clerk informs the Parish Council when the monies are received.	Existing procedure adequate.
Financial records	Inadequate records Financial irregularities	L L	The Council has Financial Regulations that set out the requirements. Internal auditor carries out audit annually and reports any discrepancies which are corrected.	Existing procedures adequate. Review the Financial Regulations when necessary.
Bank and banking	Inadequate checks Bank mistakes	L L	The Council has Financial Regulations that set out the requirements for banking, cheques and reconciliation of accounts. If the bank makes an error this would be discovered when the Clerk reconciles the bank accounts once a month when the statements arrive; this would be dealt with immediately by informing the bank and awaiting their correction. The Clerk reviews the banking arrangements regularly.	Existing procedure adequate. Review the Financial Regulations bank signatory list when necessary and especially after an AGM and an election. Monitor the bank statements monthly.
Cash	Loss through theft or dishonesty	L	The Council has Financial Regulations that set out the requirements. Cash received is banked within 3 banking days.	Existing procedure adequate. Review the Financial Regulations when necessary.
Reporting and auditing	Information communication Compliance	L L	A budget monitoring statement is produced at each Council meeting. A full list of payments and receipts and cheques to be signed is provided at the meeting and the financial records including a breakdown of receipts and payments balanced against the bank statement are presented. Council should regularly audit internally to comply with statutory guidance. Internal auditor carries out audit annually.	Existing communication procedures adequate. Council annually to appoint a Councillor to check financial records for compliance

Direct costs Overhead expenses Debts	Goods not supplied but billed Incorrect invoicing Cheque payable incorrect Unpaid invoices	L M L L	The Council has Financial Regulations that set out the requirements. The Clerk checks each invoice for receipt of goods and accuracy. All are checked and countersigned by both signatories. Unpaid invoices to the Parish Council are pursued and where possible, payment is obtained in advance.	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. Parish Councillors request a copy of S137 rules if required.
Grants - receivable	Receipts of Grant	L	Any one-off grants awarded would come with terms and conditions to be satisfied.	Existing procedures adequate.
Best value Accountability	Work awarded incorrectly Overspend on services	L M	As per Financial Regulations 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. Review Financial Regulations regularly.
Salaries and assoc. costs	Salary paid incorrectly Wrong hours paid Wrong rate paid False employee Wrong deductions of NI or Tax Unpaid Tax & NI contributions to the Inland Revenue	L L L L L L L	The Parish Council authorises the appointment of all employees at Council meetings. Salary rates are assessed annually by the Council and applied on 1st April each year. Salary is paid each month and reported to the Council. The Tax and NI contributions due are reported to the Council and signed off quarterly. The Tax and NI is worked out using an Inland Revenue computer programme updated annually. All Tax and NI payments are submitted in the Inland Revenue Annual Return. The Clerk keeps a record of hours worked and has a contract of employment and job description.	Existing appointment and payment system is adequate.
Clerk	Loss of Clerk Fraud Actions undertaken	L L L	A contingency fund should be established to enable training for the CiLCA qualification in the event of the Clerk resigning. The requirements of the 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.	Include in financial statement when setting precept. Existing procedure adequate. Purchase reference books where necessary. Membership of the SLCC. Monitor working conditions, Safety requirements and insurance regularly. Staffing Committee to oversee where necessary.

Councillor allowances	Councillors over-paid Income tax deduction	L	The Chairman has a budgeted annual allowance that is used if necessary for sundry items. Any expenses are claimed by presenting the relevant receipt to the Parish Council for approval. Expenses are monitored to ensure the budget is not exceeded and expenditure reported monthly to the Parish Council.	Existing procedure adequate.
Election costs	Risk of an election cost	L/M	Risk is higher in an election year. When an election is due the Clerk will obtain an estimate of costs from the County Council for a full election and an uncontested election. There are no measures which can be adopted to minimise the risk of having a contested election as this is a democratic process and should not be stifled.	Existing procedure adequate.
VAT	Re-claiming/charging	L L	The Council has Financial Regulations that set out the requirements. VAT regulations are followed and refund claims made every 6 months or every £100.00	Existing procedure adequate
Annual return	Submit within time limits	M	Employer's Annual Return is completed and submitted online and to the Inland Revenue within the prescribed time frame by the Clerk. Annual Return is completed and signed by the Council, submitted to the internal auditor for completion and signing then checked and sent on to the External Auditor within time limit. An extension is requested if required	Existing procedures 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.	All activities and payments minuted.
Council records - paper	Loss through: theft fire damage	L	The Parish Council records are stored at with the Clerk and on line including the Parish website.	Damage (apart from fire) and theft is unlikely and so provision adequate. Sufficient online back up in place.
Council records - electronic	Loss through: Theft, fire, damage Corruption of computer	L M	The Parish Council's electronic records are stored with the Clerk. Back-ups of the files are taken at regular intervals to an external source.	Existing procedure adequate.
Insurance	Adequacy Cost Compliance	L L L	An annual review is undertaken (before the time of the policy renewal) of all insurance arrangements in place.	Existing procedure adequate. Review insurance provision annually. Review of compliance.
Data protection	Policy Provision	L	The Council is registered with the Data Protection Agency.	Ensure annual renewal of registration.

Freedom of Information Act	Policy Provision	L L	The Council has a model publication scheme for Local Councils in place. The Council is able to request a fee for any information requested to cover the cost of consumables and the clerk's time.	Monitor and report any impacts of requests made under the FOI Act.
Meeting location	Adequacy Health & Safety	L M	The Parish Council Meetings are held at the Village Hall. The Chair holds a key. The premises and the facilities are considered to be adequate for the Clerk, Councillors and Public who attend from Health & Safety and comfort aspects. Regularly assessed by Chair.	Existing location adequate.

ASSETS				
Subject	**Risk(s) Identified**	**H/M/L**	**Management/Control of Risk**	**Review/Assess/Revise**
Noticeboards	Risk/damage/injury to third parties Damage to equipment	L M	Parish Council has one notice boards sited. The board is checked regularly by the Chair and Clerk, Part of the notice board is securely locked for Council busines and the remainder is available for community use.	Existing procedure adequate.
Website Security Misleading or inappropriate Content	Risk of website being hacked Risk of inappropriate or libellous content	M L	External agency appointed to maintain security and provide webmaster service. All postings to go through the Clerk. Restricted admin rights	Existing procedure adequate
LIABILITY				
Subject	**Risk(s) Identified**	**H/M/L**	**Management/Control of Risk**	**Review/Assess/Revise**
Legal Powers	Illegal activity or payments Working Parties taking decisions	L L	All activity and payments made within the powers of the Parish Council (not ultra vires) and to be resolved and clearly minuted. Ensure established with clear terms of reference.	Existing procedure adequate. Monitor on a monthly basis.
Minutes/Agendas/ Notices/Statutory documents	Accuracy and legality Business conduct	L 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. Business conducted at Council meetings should be managed by the Chair.	Existing procedure adequate. Guidance/training to Chair should be given (if required). Members to adhere to Code of Conduct.
Public Liability	Risk to third party, property or individuals	M	Insurance is in place. Risk assessments regularly carried out to comply with requirements.	Existing procedures adequate. Ensure risk assessments are carried out.
Employer Liability	Non-compliance with employment law	L	Undertake adequate training and seek advice from the Shropshire Association of Local Councils.	Existing procedures adequate.

Legal Liability	Legality of activities Proper and timely reporting via Minutes Proper document control	M L L	Clerk to clarify legal position on proposals and to seek advice if necessary. Council receives and approves Minutes at general meetings. Retention of document policy in place.	Existing procedures adequate.
COUNCILLORS' PROPRIETY				
Subject	**Risk(s) Identified**	**H/M/L**	**Management/Control of Risk**	**Review/Assess/Revise**
Members interests	Conflict of interest Register of Members interests	M M	Councillors have a duty to declare any interests at the start of the meeting. Register of Members Interest forms to be reviewed regularly by Councillors.	Existing procedure adequate. Members to take responsibility to update their Register.
Members' behaviour	Inappropriate or disturbing behaviour at meetings	L	Model Code of Conduct adopted	Existing procedure adequate