

Deopham & Hackford Parish Council Risk Assessment

Topic/Hazard	Risk	H/M/L	Management/control of risk	Review/Assess/Revise
Precept	Adequacy of precept	L	To determine the precept amount required, the Parish Council regularly receives budget update information. At the Precept meeting the Council receives a budget update report, including actual position and projected position to end the year and indicative figures obtained by the Clerk.	Existing procedure adequate Precept is paid into current account to ensure adequate cash flow, keeping it separate from Council reserves.
	Requirements not submitted to District Council	L	With this information the Council applies specific figures to budget headings and the Council then decides the precept amount to be requested from the District Council. This figure is submitted by the Clerk in writing to the District Council.	
	Amount not received by District Council	L	The Clerk informs Council when the monies are received (end of April / September). Remaining funds from previous financial year remain in current account until new precept received to ensure cash flow.	
Financial Records	Inadequate records	L	The Council has Financial Regulations which set out the requirements and the annual Internal Audit will discover any irregularities or bad financial practice	Existing procedure adequate. Review the Financial Regulations when necessary.
	Financial irregularities	L		
Bank and Banking	Inadequate checks	L	The Council has Financial Regulations which set out the requirements for banking, cheques and reconciliation of accounts.	Existing procedure adequate. Review the Financial Regulations when necessary and bank signatory list when necessary, after a change of Councillors and an election. Monitor the bank statements monthly. Internal Controls Policy adopted to ensure adequate procedures and safeguards in place to operate online banking.
	Bank mistakes	L	If the bank makes an error it will be discovered when the Clerk reconciles the bank accounts once a month when the statement arrives. This can be dealt with immediately by informing the bank and awaiting their correction.	
	Use of online banking	L	Online banking utilised with 3 Councillors as signatories with access to view accounts and authorise payments. A minimum of 2 Councillors required to approve all payments.	

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Reporting and Auditing	Information communication	L	The Clerk provides a bank reconciliation at each monthly meeting. The Clerk carries out regular quarterly budget monitors and provides the Council with a budget update at the mid-year point.	Existing communication procedures adequate.
	Compliance	L	Annual internal audit acts as an internal check and is required by law. Council appoints a Councillor at each Annual Meeting to oversee the Council finances. They will inspect the cash book, payments and receipts and bank reconciliation at least every 6 months.	Council to review and appoint Internal Auditor annually.
Direct costs	Goods not supplied but billed	L	The Council has Financial Regulations which set out the requirements.	Existing procedure adequate. Review the Financial Regulations when necessary.
Overhead expenses	Incorrect invoicing	L	At each Council meeting the invoices awaiting approval are itemised on the agenda and considered.	
	Cheque payable incorrect	L	Council approves the invoice for payment and cheque signatories sign the cheque and initial the cheque stub/book.	
Salaries and associated costs	Salary paid incorrectly	L	The Parish Council authorises the appointment of Parish Clerk. Salary rates are applied annually on 1 April as per the rates agreed by the NJC each year. Salary is paid by Standing Order. The Parish Clerk monitors hours worked under task headings. The Clerk has a contract of employment and job description.	Existing appointment and payment system is adequate.
	Wrong hours paid	L		
	Wrong rate paid	L		
	False employee	L		
	Payments due to HMRC unpaid – risk of fines	L	Direct Debit is set up to pay quarterly amounts due to HMRC.	Existing procedure adequate.

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Employee	Loss of Parish Clerk due to serious illness /hospitalisation	M	The Parish Council would appoint a locum Clerk to cover temporarily. Subscription to a local government support and training provider is in place should professional advice be needed.	Existing procedure adequate. Purchase reference books. Membership of the Norfolk ALC and/or Norfolk Parish Training & Support.
	Fraud by staff	L	The requirements of the Fidelity Guarantee insurance to be adhered to with regards to Fraud.	
	Actions undertaken by staff	L	The Clerk should be provided with relevant training, reference books, access to assistance and legal advice required to undertake the role.	
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 District 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. Money is now allocated within the budget to form a Reserve to cover future election costs.
VAT	Re-claiming/charging	L	The Council has Financial Regulations which set out the requirements.	Existing procedure adequate
Annual Return	Submit within time limits	L	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 the time limit.	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 Parish Council Meetings. Delegated Powers given to Clerk for emergencies.	Powers have been minuted
Minutes/Agendas/Notices Statutory Documents	Accuracy and legality	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 published according to the legal requirements.	Existing procedure adequate. Members to adhere to Code of Conduct.

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	Business conduct	L	Business conducted at Council meetings should be managed by the Chair.	
Members interests	Conflict of interest	L	The declaring of interests by members at a meeting should be an obvious process to remind Councillors of their duty and should remain on the agenda.	Existing procedure adequate.
	Register of Members interests	L	Register of Members Interest forms should be kept up to date by Councillors and any amendments notified to South Norfolk Council.	Members take responsibility to update their Register.
Insurance	Adequacy	L	An annual review is undertaken (before the time of the policy renewal) of all insurance arrangements in place. An annual review of the Asset Register supports this.	Existing procedure adequate.
	Cost	L	Employers and Employee liability insurance is a necessity and must be paid for.	Review insurance provision annually.
	Compliance	L	Ensure compliance measures are in place.	Review of compliance.
	Fidelity Guarantee	M	Ensure Fidelity checks are in place.	
Freedom of Information Act	Policy	L	The Council has a model publication scheme for Local Councils in place.	Monitor and report any impacts of requests made under the F of I Act
	Provision	M	The Council is able to request a fee, dependant on the hours required to fulfil the request.	
Assets	Loss or Damage	L	An annual review of assets is undertaken, at the end of each financial year, for insurance provision, storage and maintenance provisions.	Existing procedure adequate.
	Risk/damage to third party(ies)/property	L		
Deopham Playing Field, play area and Pavilion			See Separate Risk Assessment.	

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Maintenance	Poor performance of assets or amenities	L	All assets owned by the Parish Council are regularly reviewed and maintained. All repairs and relevant expenditure for these repairs are actioned in accordance with the correct procedures of the Parish Council.	Existing procedure adequate. Ensure inspections carried out.
	Loss of income or performance	L	All assets are insured and reviewed annually.	
	Risk to third parties	L	All public amenity land is inspected regularly. Insurance Policy includes public liability cover.	
Notice boards	Risk/damage/injury to third parties	L	Parish Council has notice boards sited around the village.	Existing procedure adequate.
	Road side safety	L	All locations have approval by relevant parties, insurance cover, inspected regularly by the Clerk - any repairs/maintenance requirements brought to the attention of the Parish Council.	
Street furniture	Risk/damage/injury to third parties	L	The Parish Council is responsible for street furniture and this is regularly inspected. All reports of damage or faults are reported to Council and dealt with.	Existing procedure adequate.
Meeting location	Adequacy	L	The Parish Council Meetings are held at the Gralix Hall	Existing locations adequate.
	Health & Safety	M	The premises and the facilities are considered to be adequate for the Clerk, Councillors and Public who attend from Health and Safety and comfort aspects.	
Council records – paper	Loss through: theft fire damage	L M L	The Parish Council records are stored by Parish Clerk. Records include historical correspondence, minute books, records such as personnel, insurance, salaries etc. Recent materials are in a filing cabinet (not fire proof) and older more historical records in the Norfolk Archives.	Damage (apart from fire) and theft is unlikely and so provision adequate.

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Council records - electronic	Loss through: Theft, fire, damage corruption of computer	L/M	The Parish Council's electronic records are stored on the Clerks computer. The Cloud is utilised to back-up the files.	Existing arrangement adequate