

## Matfen Parish Council Risk Assessment

This document has been produced to enable the Parish Council to assess the risks that it faces and satisfy itself that it has taken adequate steps to minimise them. The risk assessment is to be undertaken annually.

The following has been put forward as recommendations to the Council. Councillors should suggest any additional headings of risk if they consider there are other matters of concern.

Subject	Risk identified	Level	Management/Control	Review/Assess/Revise
<b>Precept</b>	Adequacy of precept	L	To determine the amount required, the PC regularly receives budget update information and the precept is an agenda item at full Council. At the precept meeting Council receives a budget update report, including actual position and projected position to year end obtained by the Clerk. With this information the council maps out the required monies 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 NCC. This figure is submitted in writing to NCC. The Clerk informs Council when monies are received	Existing procedures adequate.  Review annually.
	Requirements not submitted to NCC.	L		
	Amount not received by NCC.	L		
<b>Financial records</b>	Inadequate records.	L	Monthly bank reconciliations carried out by the Clerk. Two signatures required on all cheques. Internal and external audit.	Existing procedure adequate. Review Financial regulations when necessary.
	Financial irregularities	L		
<b>Bank and banking arrangements</b>	Inadequate checks	L	The Council has Financial Regulations which set out the requirements for banking, cheques and reconciliation of accounts.	
	Bank mistakes	L		
	Loss	L		
	Charges	L		
<b>Cash</b>	Loss through theft or dishonesty.	L	There is no petty cash or float.	Existing procedure adequate. Review annually.
<b>Direct costs and overhead expenses</b>	Goods not supplied but billed.	L	At each Council meeting the list of invoices awaiting approval is distributed to Councillors, and considered. Council approves the list of requests for payment. The Council has minimal stocks; these are checked and monitored by the Clerk.	Existing procedure adequate. Review annually.
	Incorrect invoicing	L		
	Cheque payable incorrect. Loss of stock	L		
<b>Best value – accountability</b>	Work awarded correctly	M	Normal PC practice would be to seek more than one quotation for any substantial work to be undertaken. 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 annually.
	Overspend on services	M		
<b>Salaries and associated costs</b>	Salary paid incorrectly	M	Salary analysis and slips are produced by the Clerk monthly. The tax and NI is worked out using a payroll software program and updated periodically throughout the year, as required. All tax and NI payments are submitted bi-monthly to HMRC.	Existing procedure adequate. Review annually.
	False employee	L		
	Wrong deductions of NI or tax	L		
	Unpaid tax & NI contributions	L		

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	to HMRC			
<b>Employees</b>	Loss of key personnel Fraud by staff Actions undertaken by staff Health and Safety	M L L H	Problems may be encountered if the Clerk was unavailable for any extended period. Hours, health, stress and training to be monitored. The requirements of the Fidelity Guarantee insurance to be adhered to with regards to fraud. Staff provided with relevant training, reference books, access to assistance and legal advice required to undertake their roles.	Existing procedure adequate. Clerk member of SLCC.
<b>Election costs</b>	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 NCC for a full election and uncontested election. There are no measures which can be adopted to minimise the risk of having a contested election.	Existing procedure adequate.
<b>VAT</b>	Reclaiming	L	All items listed in cash book.	Existing procedure adequate.
<b>Legal Powers</b>	Illegal activity or payments	L	All activity and payments within the powers of the Parish Council to be resolved and minuted at full PC meetings including power used.	Existing procedure adequate.
<b>Minutes/Agendas</b>	Accuracy and legality Business conduct.	L L	Minutes and agendas are produced in the prescribed method by the Clerk and adhere to legal requirements. Minutes are approved and signed at the next Council meeting. Minutes and agendas are displayed according to legal requirements. Business conducted at Council meetings should be managed by the Chair.	Existing procedure adequate. Members to adhere to Code of Conduct.
<b>Members Interests</b>	Conflict of interest Register of members interests	L M	The declaring of interests by members at a meeting should remain on agenda to remind Councillors of their duty. Register of Members Interest Forms should be reviewed regularly by Councillors.	Existing procedure adequate. Members to take responsibility to update their register.
<b>Insurance</b>	Adequacy Cost Compliance Fidelity Guarantee	M	An annual review is undertaken of all insurance arrangements in place.	Existing procedure adequate. Review insurance provision annually. Review of compliance
<b>Freedom of Information Act</b>	Policy provision	L	The Council has a model publication scheme for Local Councils in place. The Clerk is aware that if a substantial request arrives then this may require additional work.	Monitor and report any impacts of requests made under FOI Act.
<b>Assets</b>	Loss or damage Risk to third party/properties	H	Annual review of assets is undertaken for insurance provision. All repairs and relevant expenditure for these repairs are authorised in accordance with the correct procedures of the Council. All public amenity land to be inspected regularly.	All play equipment and areas to be inspected weekly/monthly and regular risk assessments undertaken. Nominated person to be responsible.

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<b>Council records – electronic</b>	Loss through fire/theft/damage or corruption of computer	L/M	The Parish Council's electronic records are stored on the Clerk's computer. Backups of the files are taken at regular intervals and kept on an external hard drive which is kept in a locked metal cabinet.	Existing procedures adequate.
<b>Council records – paper</b>	Loss through theft/fire/damage	L/M	The Parish Council records are stored at the home of the Clerk in a metal filing cabinet. Records archived regularly to the Village Hall and then to NCC Archives.	Existing procedures adequate. Damage and theft is unlikely so provision is adequate.
<b>Grants</b>	Power to pay Agreement of Council to pay	M	All such expenditure goes through the required Council process of approval, minuted and listed accordingly.	Existing procedure adequate.

Mrs Mandy Senior  
Clerk of the Council  
01 May 2020