

RISK ASSESSMENT STRATEGY

Pannal and Burn Bridge Parish Council

Risk	Risk Factor	Control Method
Finance		
Theft or misappropriation of Parish Council finances	Low	<ol style="list-style-type: none"> 1) Clerk is one of three cheque signatories 2) Two councillors' signatures required on each cheque or authorisation of other payment method (three signatories agreed by the Council) 3) Monthly reconciliation of bank account with approval required by three councillors of Income and Expenditure spreadsheet / Running Bank Balance spreadsheet / checking and approval of all invoices / current bank statement 4) The Parish Council does not run a petty cash system 5) No payments or receipts made in cash 6) Internal audit carried out by competent, independent person 7) Parish Council has Fidelity Insurance
Adequacy of Precept	Low	To determine the Precept amount required, the Council reviews its budget updates on a monthly basis with consideration as presented by the Accountant councillor included in the November / December agendas when new year draft budgets are considered.
Precept not submitted / not paid	Low	Diary reminder in operation to ensure Precept deadline is adhered to and that the Precept is received.
Invoices received not processed or cheque payments wrongly processed	Low	<ol style="list-style-type: none"> 1) All invoices checked by clerk for accuracy 2) At each monthly meeting payments are authorised by full Council having been approved through route 3) above 3) Cheque stubs (when used: not during FY 2020/21) and invoices are initialled as verified by two cheque signatories (NB under Covid restrictions email approval received for individual invoices which are retained)
VAT claims not made	Low	<ol style="list-style-type: none"> 1) Claims submitted annually 2) Diary reminder system in situ to ensure VAT repayment received - supported by finance spreadsheets
Accounts and book-keeping incorrect	Low	<ol style="list-style-type: none"> 1) Clerk maintains proper records and are overseen by three councillors undertaking monthly checks 2) Internal and external audit carried out annually

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Finance		
Inadequate or mismanaged budgets	Low	Updated budget submitted to three councillors on a monthly basis with Start Budget and Outturn submitted to full Council
Costs of services excessive	Low	Quotations requested for all regular services
Insurance level incorrect	Low	1) Review of insurance cover is carried out annually to ensure relevant liabilities are insured 2) Asset Register is maintained and checked during Internal Audit
Bank account unsuitable	Low	Clerk regularly reviews account
Pension obligations not undertaken (re new legislation 2016). Fines can be levied if appropriate pension schemes are not set up within certain time limits	Low	Not applicable currently for single clerk employee
Clerk		
Legal issues surrounding Parish Council as an employer	Low	Clerk is employed under the terms of a version of the Model Contract agreed by NALC and SLCC. It includes all the written particulars required by the Employment Rights Act 1996. These organisations will offer assistance in case of problems.
Salary payment incorrect / not made	Low	Payment made monthly with procedures carried out by Accountant councillor which is then approved by two other councillors. Salary rates are on standard scale and increased if there is a national agreement.
PAYE / NIC payments not made to HMRC	Low	Accountant councillor responsible for determination of payments with quarterly amounts BACs made to HMRC.
Absence of clerk	Low	A councillor will take the Minutes and undertake essential duties.
General		
Meeting mismanagement	Low	1) Clerk receives appropriate training re agendas, roles, procedures, etc 2) Chairman received appropriate initial training and on-going training as applicable

		<ul style="list-style-type: none"> 3) Councillors receive initial and on-going training 4) Council is kept up-dated of new procedural legislation by clerk 5) Standing Orders and Code of Conduct are regularly reviewed
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Risk	Risk Factor	Control Method
General (continued)		
Minutes mismanagement	Low	Minutes are dated and sequentially numbered. Minutes are approved by the full Council following the previous meeting with each page initialled and the last page certified as correct
Minutes destroyed or lost	Low	Signed copies are kept in a folder and stored in a secure place (clerk's home) Second copy retained by Chairman Copies of each meeting electronically sent to all councillors Electronic copies of minutes retained on clerk's computer (which is backed up regularly onto an external USB) and also on the website
Security of Council documents	Low	<ul style="list-style-type: none"> 1) Documents are kept in secure place (clerk's home) 2) Electronic copies are kept where possible on clerk's computer and backed up onto an external USB 3) External USB device is not permanently connected to mitigate risk of ransom attack / computer virus
Members' interests	Low	<ul style="list-style-type: none"> 1) Members are asked annually to complete / update a Register of Interest Form 2) Each Parish Council meeting (and sub-committee) agenda includes item re "Declaration of Interest" with the Chairman asking all members present to declare an interest if appropriate 3) Should an interest be declared, this is noted in the Minutes 4) A process for dealing with dispensations exists in the Standing Orders
Unlawful actions	Low	<ul style="list-style-type: none"> 1) Clerk advises Council regarding appropriate legislation 2) Clerk ensures Council adheres to all Standing Orders and Financial Regulations 3) Clerk is encouraged to attend relevant training to ensure knowledge is correct 4) Clerk would deal with complaints according to adopted procedures
Existence of Council Policies	Low	<ul style="list-style-type: none"> 1) Clerk ensures that relevant policies are drafted and put to Council for adoption

		<ul style="list-style-type: none"> 2) Clerk ensures that policies are reviewed as appropriate 3) Clerk ensures that Council actions are within adopted policies
Unavailability of Meeting Room	Low	<p>Annual timetable of meetings published in May with dates input by Booking Staff of meeting room. (Covid situation from April 2020 promoted use through remote access technology)</p>
Councillor disqualification through non-attendance	Low	Clerk notes apologies with attendance of members noted and would advise Council if any councillor is approaching limit for possible disqualification
Communications		
Lack of written information for public concerning Council business	Low	<ul style="list-style-type: none"> 1) Minutes are posted on noticeboards and on website 2) Summary of Council activity issued in a monthly Newsletter via MailChimp 3) Precis, as appropriate, of Council business included in weekly newspaper 4) Policies are posted on website 5) Clerk deals with information requests according to adopted and published Publication Scheme
Lack of written information for public concerning Council finances	Low	<ul style="list-style-type: none"> 1) Information re audit is published according to statutory guidance 2) Annual Return is displayed according to statutory guidance 3) Annual accounts are published on the Council website
Lack of Parish Council information on website	Low	Clerk manages the Council website and uploads relevant information as appropriate
Disruption of website	Low	<ul style="list-style-type: none"> 1) The website has been developed and is hosted by a professional company. In the event of problems, the website would be supported / maintained by the company. 2) Clerk retains copies of all information posted on the website. 3) Council owns the domain name pannalandburnbridge-pc.gov.uk so set up of replacement website is possible.