

Compton Dando Parish Council Risk Assessment Schedule

INSURANCE

Risk Description	Measures Taken	Recommendations/Controls
Damage to third party property or individuals	Insurance, including Public Liability Insurance	Annual check on level of cover in place Clerk (RFO)
Risk to third party as a consequence of providing a service	Ongoing maintenance to seats, kiosks, notice boards etc. Agreed delegated expenditure to Clerk (RFO) to commission emergency equipment repairs Named representative for defibrillator trained	Logged system of complaints received and action taken Defibrillators checked by representative on a regular basis and faults reported to Clerk (RFO) and suppliers
Protection of Council assets	All Risks Insurance Up to date Asset Register Regular Maintenance of equipment / Annual PAT Testing of electrical small appliance (Parish Hall)	Annual check on insurance values Clerk (RFO) Asset Register (Year end) Use of professional technician, use of reputable insurance provider, and testing carried out annually by qualified technician
Insolvency of insurance company	Use of one of the largest companies providing specialist cover for Local Councils	Free legal service and advice from NALC and ALCA
Loss through theft or dishonesty	All Risks Insurance Secure arrangements are in place for all monies held at the bank. Prompt and proper arrangements are in place for recording and banking of any cash received.	References of job applicants taken up and annual staff appraisals
Personal Accident to Members and Officers, Assault to Officers	Personal Accident Cover Including Assault cover	Annual check on level of cover in place Clerk (RFO)

	Employer's Liability and Personal Liability cover	Clerk mobile phone provided On inspection of council documents by parishioners, more than one member/officer to be present.
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AREAS OF SELF MANAGED RISK

	Measures Taken	Recommendations/Controls
Risk Description Damage to and safety of seats, bins and fencing etc.,	Maintenance commissioned as required by councillors	Councillors requested to keep a check on PC owned equipment and to report any problems to Clerk (RFO).
Unwanted visitors entering building during meetings.	Contact Local Beat Officer	Reports from members of the public Procedures in place to deal with this in the Council's Standing Orders.
Disturbance by member of public in a Council meeting		Maintain list of police contact details
Security of officers/members locking up building after meetings	Officers/members to be accompanied when leaving the building and locking up after meetings	Chairman to ensure that officers/members are not left alone to exit building after meetings.
Procedures in place for recording and monitoring members' interests, gifts and hospitality received	Code of Conduct signed and a Register of Interest completed by each Member of the Council	Internal audit check Registers of Interest kept by the Clerk and uploaded to the Council website
Completion of Code of Conduct	Disclosure of interest register kept listing any interests, gifts and hospitality received Disclosure of interests to appear as an item on the agenda as a prompt to members (at every meeting).	Ensure all Councillors are aware of Code and need to complete Registers. NB – This is the responsibility of individual Councillors.

Risk Description	Measures Taken	Recommendations/Controls
<p>Keeping proper financial records in accordance with statutory requirements</p>	<p>Regular scrutiny of financial records and approval of pending expenditure</p> <p>Records kept in accordance with Accounts and Audit Regulations</p>	<p>Financial regulations adopted and reviewed annually</p> <p>Detailed specification for soliciting an Annual Internal Auditor</p> <p>Annual External Audit</p> <p>Officer training</p>
<p>Ensuring all requirements met under employment law and Inland Revenue regulations</p> <p>Fair pay for staff</p> <p>Unfair dismissal claims</p>	<p>Regular returns to Inland Revenue; contracts of employment for all staff, systems of updating records for any changes in relevant legislation</p> <p>Salaries set in accordance with NALC / SLCC recommended scales</p>	<p>Councillors made aware of their responsibility as Employers</p> <p>Annual Staff Appraisals are undertaken, recorded and agreed</p> <p>Ensure that any training opportunities on Audit, tax, VAT are taken up</p>
<p>Employment of Clerk</p>	<p>Grievance and Appeals procedure</p> <p>Inability to recruit</p> <p>Inability to retain</p>	<p>Grievance and Appeals procedure in place</p> <p>Jobs advertised in appropriate places with rates of pay and conditions favourable with competition</p> <p>The Council offers staff support and flexibility. Procedures for key functions are documented.</p>
<p>Failure of Clerk's computer</p> <ul style="list-style-type: none"> • Hardware • Software 	<p>Virus protection</p> <p>Clerk (RFO) authorised for emergency replacement</p>	<p>Regular updates of virus protection</p> <p>Regular computer backups are made on external hard drive and online. External hard drive kept in fireproof box</p>
<p>Banking Arrangements</p>	<p>All payments in line with Financial Regulations. All payments supported by an invoice. All payments approved by council at council meeting and recorded in minutes.</p> <p>All cheques to be signed by two authorised councillors</p>	<p>Regular monitoring reports to Council.</p> <p>Regular bank reconciliations</p> <p>Annual Internal and External Audit</p>

Risk Description	Measures Taken	Recommendations/Controls
Loss of Income, or the need to provide essential services	Reserve in the budget	Level agreed as part of annual budget process
Ensuring all requirements are met under Customs and Excise regulations (VAT)	Regular returns to HMRC	Take up training opportunities in VAT and other taxation issues as available
Ensuring adequacy of annual precept and control	Approval of budget by full Council and regular budget monitoring statements	Reading literature to keep up to date Regular budget monitoring
Council Meetings	Failure to meet statutory duty Access All meetings held in Parish Hall or other village halls.	All members notified by summons/agenda. All notices posted on notice boards/website. Minutes of all meetings are taken, kept and archived. Access is available to all. Ramp provided for disabled access. Specific area for press & public. Health & Safety procedures in halls adhered to
Ensuring all business activities are within legal powers applicable to local council	Councillor and staff training	Provide adequate training budget
Complying with restrictions on borrowing	Borrowing approval authorised by Council in line with current restrictions	Internal audit / External audit Reference to Local Council Administration Book (Charles Arnold Baker)
Ensuring proper use of funds granted to local community groups under specific powers or under 137	Identification of items paid under Section 137 and reported in the minutes and as a separate column in the Annual Accounts	Guidance from National Association of Local Councils and ALCA NALC annual notification of permitted level of expenditure Annual Internal Audit / External Audit
Meeting timetables as laid down when responding to consultation invitations, including commenting on planning applications	Consultation documents presented to next appropriate Committee/Council meeting to formulate response	Action so agreed minuted

Risk Description	Measures Taken	Recommendations/Controls
Breach of Confidentiality	Procedures for dealing with confidential data	PC registered under Data Protection Act. Appropriate Standing Order
Proper, timely and accurate reporting of Council business in minutes	<p>Passwords on computer systems</p> <p>Minutes properly numbered with a master copy kept in safekeeping</p> <p>Draft minutes published on website</p> <p>Minutes circulated and published on website</p>	<p>Item on each agenda considered for taking in private session with resolution to exclude the public</p> <p>Chair to be aware of clerk's password</p> <p>Minutes approved and signed at next meeting of Council</p> <p>Internal Audit check</p> <p>Computer backup</p>
<p>Failure to respond to electors wishing to exercise their rights of inspection</p> <p>Supporting papers</p>	<p>Minutes placed on the website for public inspection</p> <p>Advertising of end of year accounts and availability for inspection to the public as required under the Accounts and Audit Regulations</p> <p>Freedom of Information Publication Scheme</p>	<p>Notice of Appointment confirmation signed and returned to Auditors</p>
Document control – correspondence, postage, storage and filing, etc	<p>Correspondence date stamped unless received electronically</p> <p>Original deed documents stored in fireproof box with clerk</p> <p>Filing systems maintained in metal cabinets.</p>	<p>Documents backed up on on-line, and on an external hard drive.</p> <p>The production and storage of physical documents is restricted as far as possible.</p> <p>Storage of old and/or important documents to be monitored</p>

POTENTIAL FOR WORKING WITH PARTNERS TO REDUCE RISK

Risk Description	Measures Taken	Recommendations/Controls
Changes to legislation and procedures	Provide effective training for Clerk and Councillors	Provide adequate budget for Clerk and Councillor training by NALC / SLCC
Supplies and Services provided to the Council	Contract for services advertised and awarded in line with Standing Orders and Financial Regulations Ensure Contractors have adequate insurance and public liability cover	Monitor new advice from NALC/ALCA/SLCC Contracts approved by full Council or delegated to committee as appropriate Copy of insurance certificate supplied before award of contract Remind contractors re Health and Safety implications

The above schedule was adopted by Compton Dando Parish Council on 21st April 2015

Internal Audit specification will include;

- Review of internal controls in place and their documentation
- Review of minutes to ensure legal powers in place recorded and correctly applied
- Testing of income and expenditure from minutes to cashbook, from bank statements to cashbook, from minutes to statements etc..
- Review and testing of arrangements to prevent and detect fraud and corruption
- Review and testing of specific controls, reporting findings to Council

REVIEWED: 17th April 2018

SIGNED: 

DATE: 17th April 2018

DATE: 17.4.18

To be reviewed April 2019.