

ECCLESHILL



PARISH COUNCIL

Eccleshill Parish Council

Risk Assessment

Review 2023

Risk Description	Risk(s) Identified	Risk Level (H/M/L)	Management of Risk	Review /Assess/ Revise	Action By
Precept	Adequacy of Precept	L	The Parish Council regularly receives budget update information and projects income & expenditure for the following year. This produces the required precept amount. The figure is submitted by the clerk in writing following agreement of the precept at full Council. The clerk informs Council when the monies are received.	Existing Procedure Adequate	
Financial Records	Inadequate records Financial irregularities	L L	The Council has Financial regulations which set out their requirements.	Existing Procedure adequate. Reviewed as required.	
Bank and Banking	Inadequate checks Bank Mistakes Loss Charges	L L L L	The Council has Financial Regulations which set out the requirements for banking, cheques and reconciliation of accounts. Cheques require two signatures. The clerk rectifies any bank errors on a monthly basis when the reconciliation is done. Cash flow is monitored monthly at the time of the bank reconciliation.	Existing Procedure adequate. Reviewed as required	Clerk updates regulations and advises the Parish Council.

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Salary and Associate Costs	Wrong Salary Paid Incorrect amount or non payment paid to the Inland Revenue	L L	The Parish Council authorises the appointment of the clerk. Salary rates are assessed annually and applied from 1 st April each year. The clerk is paid by cheque The clerk acts as Employer/ Employee and is registered with the Inland Revenue and is responsible for the Tax submissions The clerk has a job description.	Existing Procedure adequate. Reviewed as required	
Employee	Loss of current clerk Fraud by clerk	L L	As good practice, the Council should ensure Employee Guidelines are followed/ reviewed. The clerk should have the opportunity for training, reference books, access to assistance and legal advice required to undertake the role. Fidelity Guarantee insurance guides to be adhered to with regards to fraud.	Existing procedure adequate. Purchase books, membership of SLCC. Monitor working conditions safety requirements and fidelity insurance regularly.	Clerk
Annual Return	Submit within time limits	L	The Annual Return is submitted by the clerk after approval by the Chairman of the Parish Council. It is audited by the Internal Auditor and a report produced. The return is then submitted to the external auditors.	Existing Procedure adequate.	
Grants Payable	Power to pay Authorisation of Council to pay	L L	All such expenditure to go through the required Council process of approval and is listed and minuted correctly.	Existing Procedure adequate.	

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Business Continuity	Risk of Council not being able to continue its business due to an unexpected or tragic circumstance	L	In place	Existing procedure in place.	Review plan annually
VAT	VAT analysis Claimed within Time limits	L L	Systems to be set up for reclaiming VAT. Parish Council to be registered	System to be set up by clerk.	Clerk
Best Value Accountability	Work awarded incorrectly Overspend on services	L	Normal Parish Council regulations/practices are to seek three quotations for any substantial work required or goods purchased. The clerk would report on any detraction from this practice.	Existing procedure adequate.	
Reporting and Auditing	Information Communication Compliance	L L	A monthly monitoring statement forms part of the Parish Council agenda. An Internal Auditor is appointed to Check the annual financial records.	Existing communication procedures adequate. Internal audit yearly and reported to Council	
Direct Costs/ Overhead Expenses	Goods not supplied Invoice incorrectly calculated Cheque payable to wrong party	L L L	Clerk approves all invoices for payment. Clerk checks the accuracy of the invoice and authorises for payment Members' check the invoice and cheque amount. Two signatures are required on the cheque before being passed for payment.	Existing Procedure adequate.	

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Election Costs	Risk of costs from an election	M	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. Clerk to check and consider the cost against budget.	Existing Procedure adequate.	Clerk to report on the impact on the Parish Council.
Reserves General and Earmarked	Adequacy	M	Considered at budget setting and with the year end accounts. General and earmarked reserves are maintained at a level of 70%.	Existing Procedure adequate.	
Assets	Loss, damage etc Risk or damage to third party property or individuals	L	Main assets are benches in the Parish and 3 notice boards for Parish Information. Regular inspections and maintenance carried out. No depreciation policy is in place.	Existing Procedure adequate.	
Insurance	Adequacy Cost Compliance	L	An annual review is undertaken (before policy renewal) of all insurance arrangements. Employers and public liability Insurance are in place. Ensure compliance measures are in place.	Existing procedure adequate. Regular review of compliance.	Parish Council
	External Employee (Gardening Services)	L	That the employee has the correct level of insurance to carry out the work including the correct level of employee liability insurance.	Review when awarding the contract and review when contract is to be renewed.	

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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 including a reference to the power used.	Power minuted.	
Financial records	Inadequate records Financial irregularities	L L	The Council has Financial Regulations which set out all financial requirements. The Clerk updates records monthly (as appropriate). Annual Internal Audit of records.	Review Financial Regulations annually	Clerk to update regulations and put before the Council.
Minutes/Agendas/ Notices Statutory Documents	Accuracy and legality Business conduct	L	Minutes and agenda are produced by the clerk and adhere to the legal requirements. Minutes are approved and signed at the next Parish Council Meeting. Minutes and agenda are available if requested by the Public. The Chair manages the business of the Parish Council at the meetings.	Existing Procedure adequate.	
Members Interests	Conflict of interest Register of Members Interests not being up to date	L	The declaring of interests by members is carried out at every Parish Council Meeting. Register of Members Interest forms should be reviewed regularly	Existing procedure adequate. Members take responsibility to update their register and to declare any interests, prejudicial or personal at meetings.	Clerk to review

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Council records- paper	Loss through theft /fire /damage	L	The Parish Council records are stored at the Clerks home. There are both current and historical records stored in the loft and in his office at home.	Most recent records are also stored electronically	Clerk
Council records- electronic	Loss through theft /fire/damage/computer corruption	L/M	The Parish Councils electronic records are stored on the clerk's computer. Back-ups of the files are taken at regular intervals	Back up information to be kept off site at the Chairman's home.	Clerk
Freedom of Information Act	Policy Provision	L	The clerk can respond to requests for information. There have been no requests to date.	Monitor and report requests made under the Freedom of Information Act- ongoing	Clerk
Meeting Location	Adequacy Health & Safety	L L	The Parish Council holds its meetings at the Carus Centre, Hoddlesden. The Hall has adequate insurance cover	Existing Location Adequate	
Notice Boards	Risk/damage/injury to third parties. Road side safety	L L	The Parish Council has one notice board sited on the main road. It is inspected by the clerk and any repairs/maintenance brought to the attention of the Parish Council. Keys held by a Parish Councillor		Clerk

Cllr Linda Taylor

Acting Clerk to Eccleshill Parish Council

6th November 2023