

ASHTON UNDER HILL PARISH COUNCIL

RISK ASSESSMENT AND MANAGEMENT – As at JULY 2015

Subject	Frequency	Last Rev	Date Due	Date Rev Due	Risk	Control	Check officer initials. Review Outcome & agreed improvement if required
Assets							
Asset Register	Annually				Incorrect list/undervaluation.	Asset register maintained by RFO. Updates as changes occur. Annual check by Chairman or Vice Chairman	
Finance							
Banking	Monthly				Loss of cheques/cash	RFO monthly reconciliation. Bulk of money is paid in by BACS to PC. Arrange for any future payments by BACS where possible.	
Risk of consequential loss of income	Monthly				Loss of accounting records	Make monthly back ups of work on computer and store away from computer. Copy disc to Chairman or Vice Chairman monthly	
Loss of cash through theft or dishonesty	Monthly				Misappropriation of funds	No cash handled. Bank reconciliations to be checked against bank statements by member of Finance Committee.	
Financial controls and records	Monthly				Misappropriation of funds	Monthly reconciliation prepared by Clerk and reported to Council every month. Two signatories on cheques. Internal audit by non signatory 10% check and external audit.	
Comply with HMRC: VAT & PAYE	Quarterly				Failure to render accurate and timely returns	VAT return completed every 3 months, if necessary.	
Sound budgeting to underlie annual precept	Monthly				Overspending against budget. Incorrect precept.	Finance Committee and Council receive detailed budgets in December. Precept derived directly from this. Expenditure against budget reported monthly.	
Borrowing	Annually				Incorrect procedures	Public Works Loan Board - Borrowing approval to go via CALC	
Annual Return	Annually				Failure to complete & post	RFO to despatch after signing by Chairman. RFO to email confirmation of despatch to Chairman.	
Payment of bills	Monthly				Late payment	Payment to be posted day after being signed	
Insurance & Maintenance							
Risk to third party, property or individuals on Council owned land.	Annually				Injury to persons and property.	Annual Insurance review by RFO Insurance in place, which covers volunteers when mowing. Open spaces checked regularly. Trees investigated when damage reported.	

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Public & Employers Liability	Annually				Claims against Council	Annual Insurance review by RFO	
Money & Fidelity	Annually				Theft	Annual Insurance review by RFO	
Legal Expenses	Annually				Claims against Council	Annual Insurance review by RFO	
Liable & Slander	Annually				Claims against Council	Annual Insurance review by RFO	
Officials Indemnity	Annually				Claims against Council	Annual Insurance review by RFO	
Play Area Equipment	Annually				Faulty equipment	Annual Insurance review by RFO	
Seats & Benches	Annually				Accidental/deliberate damage	Annual Insurance review by RFO Act on any reports of damage	
Notice Boards	Annually				Accidental/deliberate damage	Annual Insurance review by RFO Act on any reports of damage	
Hand Tools	Annually				Faulty equipment	Act on any reports of damage	
Mowers	Monthly				Lack of maintenance	Maintenance schedule maintained by Councillor Brooker	
Check VH Insurance by H&M VH Committee	Annually				Asset under insured	RFO to obtain copy of certificate of Insurance from Treasurer of Village Hall Committee	
Contractors insurance	Annually or before start of contract				Failure to comply with Public Liability & COSHH.	RFO to obtain certificates before contract awarded.	
<u>Legal, Policies & Procedure</u>							
Comply with Employment Law					Failure to keep up to date with changes in Law.	Clerk member of SLCC (Society of Local Council Clerks) & studying to be qualified by May 2013	
Comply with Inland Revenue requirements	Monthly				Failure to comply with HMRC rules and regulations.	Clerk is employed by the council PAYE applies.. Ensure P35 completed by due date 31 May.	
Liability ensuring activities are within legal powers	Ongoing				Failure to conduct council business within the Law	Clerk studying towards qualification, in cases of doubt contact CALC.	
Proper and timely reporting via the Minutes	Monthly				Failure to give correct notice of meetings. Failure to minute meetings.	Notice of meetings sent to councillors and displayed on public notice board three clear days before meeting. Council meets monthly and receives and approves Minutes of previous meeting. Agreed Minutes displayed on notice board and internet.	
Proper document control	Monthly					Current and recent documents are stored in a filing cabinet at the Clerks home.	

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Policies & Procedures	Annually/ Ongoing				Outdated policies and procedures.	Freedom of information, Standing Orders Financial Regulations, Reserves Policy reviewed by RFO and Chairman/Vice Chairman as an ongoing discipline.	
Inspection & Maintenance	Annually Weekly Monthly Quarterly Quarterly				Damage to Council owned property	Qualified Play Area inspection Overview of Play Area Conditions by councillor. Overview of Play Area Conditions by Lengthsman Tree Maintenance Inspection of Mowers / Maintenance Records	
Clerks Annual Review	½ Yearly				Review in March / Sept	Appraisals to be carried out by Chairman and Vice Chairman. Copies of review to all parties.	
Clerks salary review	Yearly				Ensure clerk is on the correct salary scale for length of service and qualifications held.	Chairman/Vice Chairman to carry out review taking into account salary scales published by CALC.	
Written agreement with contractors							
Risk Analysis of footpaths							
Approved list of footpaths							
Mowing Contract 1yr / 3yr					Ensure Council obtains value for money from bonafide contractors.	RFO to obtain quotes, check public liability insurance and up to date COSHH qualifications held. Present to full council for discussion/decision.	
Events Pack	Annually				Fails to meet NALC standards	RFO to update	
Grants Policy	Annually				Fails to meet NALC standards	RFO to update	
Risk Assessments	Ongoing				Fails to meet NALC standards	Chairman/Vice Chairman to carry out risk assessment for the Bonfire & Christmas Tree	
<u>Members Responsibilities</u>							
Registers of Interests	Ongoing				Non compliance with standing orders..	Register of interest completed.	
Register of gifts/hospitality	Ongoing				Undeclared gifts/hospitality	Minuted	
Declarations of interest	Ongoing				Undeclared interests.	Minuted	
Internal Audit	½ yearly				Systems failure	RFO to produce full documentation to nominated councillor in respect of 10% of accounts paid in the review period. Selection of transactions to be the choice of the councillor and outcome recorded. Outcome to be handed to Chairman.	

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External Audit	Yearly				Failure to comply with statutory duty	RFO to produce records to nominated auditor by due date	
Internal Check on Accounts	Ongoing				Errors of omission and commission	RFO to carry out checks for accuracy prior to producing the monthly out turns against budget.	
Lengthsman	Monthly				Failure to submit monthly accounts promptly Failure to keep within the allocated budget. Failure to cover all areas of the Parish and report areas of concern	RFO to ensure accounts received by 15 th of month following work carried out. RFO to maintain a record of expenditure against budget allocated by WCC RFO to monitor work done by means of a spreadsheet.	

This Risk Assessment and Management paper was considered by the Council on and will be reviewed again in 12 months. (July 2016)

This is a working document which will be maintained by the Clerk and produced to any councillor on request. Councillors who have an area of responsibility in the above should ensure their reports are sent to the Clerk in a timely fashion.

Chair _____