

Aston Clinton Parish Council Risk Assessment Management (Last Review: April 2024 - Next Review April 2025)

This document has been produced to enable Aston Clinton Parish Council to assess the risks it faces and satisfy itself that it has taken adequate steps to minimise them.

Financial

Subject	Risk Identified	Risk	Control & Action	Review/Assess/Revise
Precept	Adequacy of precept requirements	Medium	Council receive detailed budgets in late autumn. Precept derived directly from this. Expenditure against budget is reported to Council monthly.	Existing procedures are adequate
	Requirements not submitted to	Low	Precept to be considered by Council before the deadline.	
	Precept not received	Low	Clerk informs Council when the monies are received.	
Financial Records Bank & Banking	Banking/Financial Errors	Low	All items of income and expenditure are cross-referenced against bank statements and a monthly reconciliation report created for authorisation. Problems/irregularities are dealt with immediately by informing the bank and awaiting their correction.	Existing procedures are adequate
	Loss through theft & dishonesty	Low	Losses resulting from a bank error would be immediately reported to the bank. Possible losses from unauthorised access to the Council's bank accounts are minimal. Council is covered by a Fidelity Guarantee insurance.	
	Inadequate controls	Med	Reconciliations are prepared monthly by Clerk and reported to Council. Two Councillor signatures on all payments. Council debit card held only by the Clerk. Internal and external audits carried out.	
Cash	Loss through theft or dishonesty	Low	Cash is banked within 3 working days. No petty cash is held and sundry items are purchased using Council's debit card. Monthly reconciliation by two councillors.	Existing procedures are adequate
Debit Card	Incorrect Use	Med	Use of Council's debit card is governed by Council's Debit Card Use Policy. All debit card purchases are added to accounts and reviewed and approved by council with all other expenditure.	Existing procedures are adequate
VAT	Compliance with Customs & Excise regulations	Med	VAT payments and claims calculated by Clerk and reclaimed quarterly. Internal and external auditor to provide double check.	Existing procedures are adequate
Reporting & Auditing	Insufficient Information	Low	All income and expenditure are presented at Council meetings along with bank balances. All accounts are available for public inspection.	Existing procedures are adequate
	Compliance	Low	The AGAR is published on the Council's website. Governance is reviewed by the Internal Auditor annually. Internal audits take place annually.	
	Inadequate Records	Low	The Clerk compiles all paperwork relating to monthly income and expenditure in hard copy. Electronic files are save to the cloud.	
Compliance	Not adhering to policy & procedures as set out in the Financial regulations	Low	The RFO & Council to follow Council's financial regulations which are reviewed annually.	Existing procedures are adequate
Direct Costs/Debts	Goods not supplied but billed	Low	The Clerk checks that goods have been received prior to preparing invoices for submission to Council for authorising payment.	
	Incorrect Invoicing	Low	Prior to each Council meeting invoices are checked by the Clerk. A payments schedule is circulated to Council and any Councillor can query an invoice with the Clerk. If satisfactory, the payment schedule is approved at a Council meeting.	

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	Cheque payable incorrect	Low	The Clerk prepares cheques. After the Council meeting at which the payments are approved two members of the Finance & Staffing Committee will sign the cheque and initial the cheque stub.	Existing procedures are adequate
	Electronic payment incorrect	Med	The Clerk uploads the online payments and provides a copy of the invoices together with the payment list. After the Council meeting at which the payments are approved two members of the Finance & Staffing Committee sign the invoices and payment list then log in to the banking system and authorise the payments checking that the payments matched the approved payment list.	
	Loss of Stock	Low	Council has only minimal stocks and these are monitored by the Clerk.	
	Unpaid Invoices	Low	Unpaid invoices due to Council are pursued by the Clerk on a regular basis.	
ACPC Run Activities	Risk of financial loss	Low	A maximum exposure is ascertained and agreed prior to the event. If finance is not secured in advance there may be some financial risk which would need to be covered by Council's reserves.	Existing procedures are adequate
Grants Awarded by Council	Not following the grant claims procedure	Low	The Clerk ensures that the Grants Awarding Policy is adhered to. A grant application form has been devised to keep up to date records of applications.	Existing procedures are adequate
	Grant Payments		The Clerk ensures that all grants are budgeted for and a schedule of payments are kept for audit purposes. Payments are made in accordance with the Grants Awarding Policy.	
Grants Awarded to Council	Not receiving grant funding when successfully applied for	Low	The Clerk will ensure that all grant payments are made to Council according to the terms of the grant and at the correct time, following up if the are not.	Existing procedures are adequate
Charges/Rental Receivable	Receipts of charges, leases	Low	Invoices are issued in advance of rental period. A schedule is kept, updated and monitored by the Clerk.	Existing procedures are adequate
Best Value/ Accountability	Work awarded incorrectly	Med	Quotes for any work undertaking by contractors will be sought as per Council's Financial Regulations. All quotes are considered by Council or relevant committee.	Existing procedures are adequate
	Overspend on services	Med	If a problem is encountered with a contract the Clerk will investigate, check the quotation/tender, research the problem and report the matter to Council or relevant committee.	
Salaries & Associated Costs	Salary/expenses paid incorrectly	Low	Payments of salaries are in line with contract terms and are made by BACS. The instruction for each payment is signed by two authorised bank signatories and are retained and any payments are reported to Council as made.	Existing procedures are adequate
	Wrong hours paid	Low	The Finance & Staffing Committee authorise timesheets prior to payroll being processed and then authorise payments.	
	Wrong rate paid	Low	Council assess salary rates annually. Salary analysis and payslips are produced by the Clerk on a monthly basis and are circulated to the Finance & Staffing committee available for inspection at Council meetings and signed.	
	False employee	Low	Council authorises the appointment of all employees.	
	Wrong deductions of NI or Tax	Low	Tax and NI is worked out by the external payroll administrators.	

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BUSINESS CONTINUITY

Subject	Risk Identified	Impact	Control & Action	Review/Assess/Revise
Loss of key personnel	Inability to conduct Council business	Med	In the event of the Clerk being indisposed the Chairman is to contact the Buckinghamshire & Milton Keynes Association of Local Councils for advice. A locum Clerk may be engaged.	Existing procedures adequate. Member of NALC/SLCC
Council Records (Paper)	Loss through theft/fire/damage	Med	Council's records are stored at the Council office. The documents are stored in a lockable fireproof safe. Council has a records management policy which set out retention and destruction periods for council records.	Existing procedures are adequate
Council Records (Electronic)	Loss through theft/fire damage/Data Corruption	Med	Council's electronic records are stored in the Microsoft Share Drive. Minutes, agendas and policies are held on the Council's website. All laptops are protected via adequate anti-malware products and are protected by adequate passwords.	Existing procedures are adequate
Councillors	Failure to retain or secure the necessary number of members for the Council	Low	When a vacancy arises the Clerk is to follow correct legal processes and ensure appropriate actions is taken to try and co-opt members onto Council.	Existing procedures are adequate

LEGAL

Subject	Risk Identified	Level	Management/Control of Risk	Review/Assess/Revise
Member's Interests	Register of Members interests	Medium	Completed register of members' interest forms are submitted to the Monitoring Officer. The register is updated when circumstances change and is reviewed annually. All registers are publishes on the Council's website.	Existing procedures are adequate
	Conflict of interest	Low	Councillors are required to declare an interest in any item of business and this is recorded in the minutes.	
Data Protection	Policy Provision	Low	Council is registered with the Information Commissioner. The Council's Data Protection Policy is adhered to and a data breach log kept.	Existing procedures are adequate
Freedom of Information Act	Non-compliance with Model Publication Scheme	Low	Council conforms to the Freedom of Information Act and responds to individual requests in accordance with it.	Existing procedures are adequate

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GOVERNANCE & MANAGEMENT

Subject	Risk Identified	Risk	Control & Action	Review/Assess/Revise
Compliance	Lack of knowledge of regulations and codes	Low	The Clerk ensures that all Councillors have available relevant Acts; that a Code of Conduct, Standing Orders and Financial Regulations are in place and training is provided where relevant.	
	Absence of Standing Orders	Low	Ensure that Standing Orders are produced and adopted by Council, understood by Councillors and reviewed annually.	Existing procedures are adequate
	Council acting outside its powers laid down by Parliament	Low	Clerk to monitor relevant legislation and report to Council. Legal advice to be sought where necessary.	
Agendas/Minutes/Notices/Statutory Documents	Accuracy and legality	Low	Agendas and minutes are produced in the prescribed method by the Clerk and adhere to the legal requirements. Agendas are displayed and minutes are available in accordance with the legal requirements. Minutes are approved and signed at the following meeting.	Existing procedures are adequate
	Business conduct	Low	Business conducted at Council meetings is managed by the Chair.	
Insurance	Adequacy	Low	An annual review is undertaken of all insurance arrangements prior to renewal.	
	Public Liability: risk to third party and/or property.	Medium	Insurance is in place for £10million. Risk assessments are regularly carried out to comply with requirements. The play equipment is inspected weekly and an annual ROSPA inspection takes place. Trees are investigated when damage is reported and there is a rolling programme of tree safety Surveys. Burial Ground memorial safety tests are carried out. A safety survey of streetlights is carried out every 5 years. A safety survey of memorials in the burial ground and churchyard are carried out every 3 years.	Existing procedures are adequate
	Employer Liability: non-compliance with employment law	Low	Employees and Council to undertake adequate training and seek advice from the Buckinghamshire and Milton Keynes Association of Local Councils.	
	Fidelity Guarantee	Low	The amount is reviewed annual to ensure insurance cover is sufficient for Council's needs.	
Litigation	Risk of legal action being taken against the Council	Medium	Public Liability Insurance covers general personal injury claims where Council is found to be at fault. The park, open spaces and burial ground are checked regularly. There is a rolling programme of tree reviews in accordance with specialist advice. Trees are investigated when damage reported. Risk Assessments carried out for all Council events. Burial Ground memorial tests are carried out.	Existing procedures are adequate

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ASSETS & PROPERTY

Subject	Risk Identified	Risk	Control & Action	Review/Assess/Revise
Assets	Loss or damage to assets and third parties/properties	Low	A list of assets is kept and an annual review of assets is undertaken for insurance provision. Any significant changes are notified to the insurance provider.	Existing procedures are adequate
	Security of buildings	Low	CCTV coverage of buildings. RKP has a security alarm fitted. Council office is locked when not in use and equipment is stored in the safe.	
	Poor maintenance of assets or amenities	Low	All assets owned by Council are regularly reviewed and maintained. Maintenance agreements are in place where necessary.	
	Loss of income or performance. Risk to third parties	Low	All repairs and relevant expenditure for any repair is actioned/authorised in accordance with the correct procedures of the Council. Assets are insured. All public amenity land and playparks are inspected regularly by Council.	
	Taking responsibility for community assets without adequate business planning		All implications of transfer are considered before a decision is taken. These will include financial projections, legal processes, budlings or land surveys, staffing and management responsibilities.	
Notice Boards	Risk of damage	Low	Council currently has three noticeboards. No formal inspection procedure is in place but any report of damage and faults are reported to Council and dealt with in accordance with the correct procedures of the Council.	Existing procedures are adequate
Street Lighting	Risk/injury to third party	Low	Insurance is in place. All maintenance issues dealt with once Council notified. Structural survey to take place every 5 years.	Existing procedures are adequate
Street Furniture	Risk of damage, injury to third parties	Low	Council own waste, grit and dog bins, All are insured. Regular visual inspections take place. Faults are reported to the Clerk and repairs/replacements are undertaken as necessary.	Existing procedures are adequate
Mobile Vehicle Activated Signs	Risk of damage, injury to third parties	Low	Council currently owns 1 MVAS and solar panel. There is a Risk Assessment in place for the movement of the MVAS to different locations. The solar panel remains in one location. Insurance is in place.	Existing procedures are adequate

Burial Ground	Interments; risk of damage, injury to third parties.	Low	A Sexton is present at all interments and identifies and informed mourners/funeral directors of any hazards.	
	Memorials: Risk of damage, injury to third parties	Low	The Clerk has been trained to carry out memorial safety checks. Memorials failing the safety checks are temporarily secured and the owners notified that remedial works is required.	Existing procedures are adequate