

## Bishop Monkton Parish Council – Risk Assessment

<b>Subject</b>	<b>Risk</b>	<b>High (H) Medium (M) Low (L) risk</b>	<b>Control Measures</b>	<b>Comments</b>
Precept	Adequacy of precept. Requirements not submitted to the HBC in time. Amount not received	M	Budget for next financial year presented at November Council meeting. Clerk to ensure precept information submitted to HBC before deadline. The Council will be informed when the precept is received.	Adequate control measures in place.
Financial records	Inadequate records. Financial irregularities	M	Financial Regulations reviewed regularly and updated when required. Systems of internal control in place. Review of financial systems as part of Annual Governance and Accountability Return (AGAR). Internal Audit report presented to Parish Council meeting. All accounts available for public inspection. The RFO maintains proper records, overseen by Councillors who undertake regular checks in accordance with the Council's audit plan. (Audit spot checks) Payments are authorised by the Council at each ordinary meeting and recorded in the minutes of that meeting.	Further measures required.
Banking	Inadequate checks Misappropriation of funds	M	The Financial Regulations set out the requirements for banking, cheques, online banking and reconciliation of accounts.	Further measures required.

			<p>The bank accounts are reconciled monthly and presented to the Council quarterly.</p> <p>Two signatories are required. Each Councillor who signs the cheque also checks each invoice against the cheque book and associated paperwork and initials the chq stub as evidence of this.</p> <p>For online payments the Parish Clerk raises a request at a meeting and then two councillors sign the invoice. The Clerk makes the payment. Printed record kept of transfers made between the Council's accounts and of internet banking transactions</p> <p><b>ACTION: Clerk to amend the payment procedure as the Clerk should not have sole access to the bank account.</b></p>	
Invoice payments	Incorrect payment. Payment made of goods/services not received or authorised	L	<p>All invoices only paid after the service or goods have been received.</p> <p>The Clerk checks all invoices received for accuracy and ensures all information is entered in the cashbook.</p> <p>All invoices are approved at meetings before payments are made unless as stated in the Standing orders, payments under £50 have been approved by all councillors via email.</p>	Adequate control measures in place.
Cash	Loss/misappropriation of cash.	L	<p>Any cash received is input in a receipt book and countersigned. Cash is given to the Clerk and input in the cash book. Any amount over £50 is banked.</p>	Adequate control measures in place.

			Any cash used as a payment for goods is input in the cash book and information provided to the council as a schedule of payments and invoice signed by two signatories.	
Grants	Failure to manage and account for grant income.	L	Grant income is accounted for separately and in line with the requirements of the grant provider. All associated paperwork is in finance file under income.	Adequate control measures in place.
Salaries	Salary paid incorrectly. Wrong deductions of NI or Tax. Unpaid Tax and NI contributions to IR.	M	Parish Council authorises the employment of all employees. Salary rates are reviewed annually following annual appraisals. – and authorised by the Parish Council. Yorkshire Accounts provide a managed payroll service and deal with all NI and Taxation matters. Salaries are paid monthly in arrears. This salary is based on an agreed number of hours per week at a rate agreed from time to time. The Clerk / RFO makes the salary payment after the 28 <sup>th</sup> of the month. Each payment is included in the schedule of payments given at each meeting The Internal Auditor conducts a full check of expenses payment at the end of each financial year. The RFO makes an electronic/cheque payment to HMRC at the same time as a salary payment, after authorisation is received from Councillors.	Adequate control measures in place.

Employees	Loss or absence of Clerk/RFO. Fraud by Clerk Actions undertaken by Clerk	M	Recruitment would take place as soon as Clerk gives notice. Financial systems for authorising expenditure, reducing cash transactions and control of the bank account all contribute to a system which minimises the risk of fraud. Monthly bank reconciliations provide further assurance and protection. Fidelity insurance in place. The Clerk is employed under the terms of a version of the Model Contract agreed by NALC and SLCC. These organisations will offer assistance with employment issues. <b>ACTION: Further procedures required with bank system for further assurance.</b>	Further controls required.
Councillors	Unauthorised use of funds. Use of funds without declaring an interest.	L	No expenditure can take place without authorisation of the full Parish Council. Declaration of interest is a standing item on all agendas and all Councillors complete and sign a Register of Interests. Two signatures are required for payments.	Adequate control measures in place.
Election costs	Additional costs of election not being budgeted	L	The Parish Council retains a separate Savings account with funds sufficient to cover election costs if incurred.	Adequate control measures in place.
VAT	Failure to account for or claim correctly	L	VAT is accounted for in the cashbook. Internal Audit includes a check on VAT accounting. VAT is reclaimed at least annually.	Adequate control measures in place.
Insurance	Inadequate cover	M	An annual review is undertaken prior to the renewal of the insurance policy to ensure the cover meets the Parish Council's needs.	Adequate control measures in place.

			<p>Public Liability, Employers Liability and Fidelity guarantee are all included.</p> <p>All Council members, employees and volunteers of the Parish Council are covered under the Personal Accident section.</p> <p>The cost of the Council's insurance policy is included in its annual budget.</p>	
Policies	Ensuring that the Council's policies and standard documents are up to date and meet best practice guidelines.	L	<p>The Council uses an appropriate insurance provider, who specialises in providing cover to Local Councils.</p> <p>The Council responds to issues raised through Internal Audit.</p> <p>The Council is a member of YLCA and uses their templates as a basis for its documents.</p> <p>The Clerk ensures that relevant policies are drafted and put to Council for adoption.</p> <p>The Council reviews all policies and documents at each Annual Meeting of the Council.</p> <p>The Clerk advises the Council as to whether proposed actions are within adopted policies.</p> <p>Documents are displayed on the Council's website.</p>	Adequate control measures in place.
Records	Loss through theft, fire, damage or electronic corruption / Loss of access to Council's records.	L	<p>Clerk backs up electronic documents to OneDrive</p> <p>Documents are kept in a secure place (Clerk's home and Village Church).</p> <p>The Council has agreed a retention of documents and information policy which is reviewed annually.</p> <p>Documents are shared regularly with</p>	Adequate control measures in place.

			Councillors.	
Minutes	Destroyed or lost / mismanagement by Clerk	L	<p>Signed copies are kept in a secure place (Clerk's home).</p> <p>Electronic copies are stored on the Council's website and back- ups are made of the Council's data.</p> <p>Minutes are numbered and dated.</p> <p>Minutes are approved by the Council at the following meeting, signed by the Chairman of that meeting who also initials each page.</p>	Adequate control measures in place.
Meetings management	Potential for illegal activity or	L	<p>Clerk has received appropriate training or is due to: re. agenda, roles, procedures minutes etc. The Chairman and Councillors are advised of, and encouraged to take advantage of training opportunities provided by YLCA and other institutions.</p> <p>The Council is kept updated of new procedural legislation by the Clerk.</p> <p>Standing Orders exist and are regularly reviewed to ensure all items are managed correctly.</p> <p>Council has access to support and information via YLCA.</p> <p>Ensuring that all activity and payments within the powers of the Parish Council are resolved and minuted at Full Parish Council meetings.</p> <p>It is only the Clerk who has emergency powers to take decisions or incur expenditure between meetings of the Council.</p>	Adequate control measures in place.

Meeting location	Satisfactory health and safety of meetings / availability of venue.	L	Parish Council meetings are held in the Church and village hall across the parish. The premises and facilities are kept in good order and are considered more than adequate for this purpose from a Health & Safety and comfort perspective. Annual timetables for meetings are agreed and published at the end of each calendar year. The schedule is confirmed with the booking's secretary of each venue.	Adequate control measures in place.
Data Protection	Potential non-compliance with GDPR - 2018.	L	Clerk uses 'bcc' facility when sending e-mails, The Council considers sensitive or confidential issues 'in camera'. The Clerk has attended GDPR training in previous employment. <b>ACTION: - Finish implementation of GDPR Compliant policies and audit.</b>	Further controls required.
Information publication	Not responding to requests for information in a timely manner, or failing to meet the requirements of the Freedom of Information Act & Failure to meet the requirements of the Transparency Code for Smaller Authorities.	L	The Council is able to request a fee for any information requested to cover the cost of consumables or the Clerk's time. The Clerk is experienced in dealing with requests made under the Freedom of Information Act. Information (e.g. re. audit) is published in accordance with statutory guidance. The Clerk shall post relevant information on the Council's web site in a timely manner.	Adequate control measures in place.
Website	Disruption to site & Lack of information on site.	L	The website is hosted by a professional company (BT Community Web kit). Clerk keeps copies of all information posted on	Adequate control measures in place.

			<p>site. The Clerk undertakes to post relevant information on the Council's website in a timely manner.</p>	
Members interests	<p>Complaints about decisions because of members' interests. Sanctions against members who fail to declare, or incorrectly declare interests. Conflicts of interest.</p>	L	<p>Members complete a register of interests and are encouraged to ensure that this remains up to date. Registers are displayed on the Council's website. Each meeting contains an item re. 'Declarations of Interest and Requests for Dispensations' and the Chairman asks all members present to declare an interest if appropriate. If an interest is declared this is recorded in the minutes of the relevant meeting. A process for dealing with dispensations exists within the Council's Standing Orders. Advice on this subject is available from Harrogate Borough Council's Monitoring Officer.</p>	Adequate control measures in place.
Maintenance	<p>Poor performance of assets or amenities. Risk to health and safety to the general public.</p>	M	<p>All assets owned by the Parish Council are regularly inspected, reviewed and maintained. All repairs and relevant expenditure relating to repairs are actioned/authorised in accordance with the correct procedures of the Parish Council. An annual inspection of play equipment takes place by Harrogate Borough Council. Regular checks are made a councillor each month. Existing procedures meet requirements</p>	

			be carried out by a qualified third party to comply with RoSPA requirements. Reported faults/damage are dealt with promptly under the Clerk's delegated responsibilities.	
Assets	Loss or damage Risk/damage to third party property	M	An annual review of assets is undertaken for insurance provision.	
Notice Board	Risk of damage	L	The council has 4 noticeboards. All locations have approval by relevant parties, insurance cover, inspected regularly by the Clerk - any repairs/maintenance requirements brought to the attention of the Parish Council. Keys held by the Clerk and one councillor.	
Street furniture	Risk of damage	M	The Parish Council is responsible for 4 village signs, 5 saltboxes and 1 sand bag store, 1 bus shelter, playground equipment, 2 defibrillators, benches, 1 dog bin and litter bins around the village and covered by insurance. No formalised programme of inspections is carried out, all reports of damage or faults are reported to Council and/or dealt with. The district council empties the dog and litter bins and replenishes the salt bins. The Council does not spread salt from the bins in order to avoid any liability from doing so.	
Playing fields		M	There is an informal programme of inspections carried out, all reports of damage or faults are reported to Council and/or dealt with. The condition of the playing field and the equipment thereon is reported at each main	

			council meeting and appropriate action taken. ROSPA annual inspections are carried out and acted upon. Appropriate insurance cover is obtained. A volunteer grounds man reports any issues with the playing field. The grass is regularly cut by contractors	
Playground equipment	Damage to equipment and injury	M	Equipment complied with regulations at time of installation, equipment is inspected annually Any faults that the council are aware of are dealt with immediately. Playground equipment is included on insurance policy	
Volunteers (Grass cutting, general maintenance, etc)	Injury	M	Individual Risk Assessments are completed when required. Correct equipment and suitable clothing/safety protection is used Avoid working close proximity to the highway. If working near the highway, high visibility clothing and warning signs are used. Equipment checked regularly NO heavy objects to be moved unless necessary	

Approved: August 2019

Review date: 8<sup>th</sup> October 2020

Next Review date: October 2021