

Doddington Parish Council

Risk Assessment

Reviewed at Parish Council Meeting 14 September 2020

Introduction

The greatest risk facing Doddington Parish Council is not being able to deliver the services expected of the Council. The following key risks have been identified and internal controls put in place to ensure risk is minimised or where possible eliminated. This Risk Assessment has been prepared based on guidance in the 'Practitioners Guide'.

The Clerk to Doddington Parish Council has been appointed as the Responsible Finance Officer – Mrs Wendy Licence
Cllr Kevin Attwood supports the Clerk.
Mr David Buckett has been appointed as the Internal Auditor 2019/20

Doddington Parish Council adopted the new Code of Conduct on 10 September 2012 (reviewed 8 June 2015) and the Standing Orders reviewed on 19 March 2019

This document will be formally reviewed annually or at any such time as a new risk is identified.

Signed: *W Licence*

Date: 14 September 2020

Mrs W Licence, Responsible Finance Officer

Insurance

Identified Risk	Internal Controls	Internal Audit Assurance	Risk Band
Protection of physical assets owned by the PC – loss or damage	<ul style="list-style-type: none">• An up to date register Schedule of items for which the PC has responsibility is maintained by RFO.• Regular maintenance arrangements of physical assets.• Property Damage Insurance – Axa Insurance Policy No: RGBDX6962034 – arranged through Came & Co	<ul style="list-style-type: none">• Annual Review of Schedule of Items for which the PC has responsibility.• Annual Review of insurance policy cover	Medium
Damage to third party property of individuals as a consequence of the council providing services/amenities to the public	<ul style="list-style-type: none">• Public Liability Insurance – Axa Insurance Policy No: RGBDX6962034 – arranged through Came & Co	<ul style="list-style-type: none">• Annual Review of Insurance Policy cover.	High
Loss of cash through theft or dishonesty	<ul style="list-style-type: none">• Fidelity Guarantee – Axa Insurance Policy No: RGBDX6962034 – arranged through Came & Co• Officials Indemnity Insurance – Axa Insurance Policy No: RGBDX6962034 – arranged through Came & Co• Follow internal procedures for raising and issuing cheques, issue of petty cash. RFO activities overseen by Cllrs.	<ul style="list-style-type: none">• Annual Review of Insurance Policy cover.• Cheques raised monthly by RFO, approved by all Cllrs.• Issued cheques recorded in PC Minutes.• Cheques signed by two Cllrs.• Bank Reconciliation prepared mid year and at end of year.• Ad-hoc analysis by RFO report back at PC meetings, checked/approved by Cllrs.	Low
Legal liability as a consequence of equipment ownership	<ul style="list-style-type: none">• Legal Expenses cover – Axa Insurance Policy No: RGBDX6962034 – arranged through Came & Co• Public Liability Insurance – Axa Insurance Policy No: RGBDX6962034 – arranged through Came & Co• Regular maintenance arrangements of physical assets.	<ul style="list-style-type: none">• Annual Review of Insurance Policy cover.	High

Finance

Identified Risk	Internal Controls	Internal Audit Assurance	Risk Band
Finance Management Controls <ul style="list-style-type: none">• Proper financial records in accordance with statutory requirements	<ul style="list-style-type: none">• Budget Setting• Cash Book• Mid Year and End of Year Accounts• Bank Reconciliation, minimum 2 times per year.• Check receipt of Precept payment by BACS from SBC. Request bank statements at end April and end September each year.	<ul style="list-style-type: none">• Formal monitoring and Evaluation of all finance activity every minimum 6 months by 2 councillors• Review of Administrative Procedures and Systems every year or at change of RFO.• Review of the Effectiveness of the system of Internal Audit every year• Finance report by Clerk at PC meetings.• Finance activities recorded in minutes.	Medium

Identified Risk	Internal Controls	Internal Audit Assurance	Risk Band
Ensuring all business activities are within legal powers applicable of Parish Councils.	<ul style="list-style-type: none"> Adoption of Code of Conduct Adoption of Standing Orders. 	<ul style="list-style-type: none"> Annual review of procedures 	Low
Ensuring the proper use of funds granted to local community bodies under specific powers or under section 137.	<ul style="list-style-type: none"> Application of grants Record of Grants received Record of spend under Section 137 or Section 214 	<ul style="list-style-type: none"> Review of money spent from grants received, recorded in minutes. Section 137 and Section 214 spends recorded in minutes. 	Low
Ensuring adequacy of the annual precept within sound budgeting arrangements	<ul style="list-style-type: none"> Detailed analysis of historic and projected spends Allow for contingency expenditure 	<ul style="list-style-type: none"> Monitoring and evaluation of spend against projected expenditure. 	Medium
Ensuring all requirements are met under HMRC Tax regulations – particularly VAT	<ul style="list-style-type: none"> Claim for VAT 	<ul style="list-style-type: none"> Six monthly review of VAT claim. 	Low
Ensuring that all requirements are met under employment law and HMRC regulations	<ul style="list-style-type: none"> Payment of Tax by Clerk 	<ul style="list-style-type: none"> Clerks Salary – NALC agreed rate. Annual review of Clerks Salary in line with NALC rates. Tax code notified by HMRC. Payments checked and agreed by Councillors. 	Low
Loss of data	<ul style="list-style-type: none"> Data saved on memory stick and stored off-site at Chairman's house. 	<ul style="list-style-type: none"> Backed up monthly 	Low

Procedures

Identified Risk	Internal Controls	Internal Audit Assurance	Risk Band
Maintenance of amenities and equipment <ul style="list-style-type: none"> • Playing field equipment • Playing field grounds • Trees • War memorial 	<ul style="list-style-type: none"> • Appointment of competent bodies to undertake annual inspection, carry out remedial works etc. • Regular reporting on performance of contractors i.e. playing field grounds maintenance. 	<ul style="list-style-type: none"> • Annual review of organisations appointed. • Safety Report – consider recommended works detailed in the report. • Tenders/quotes obtained for works/ provision of services. 	Medium
COVID-19 <ul style="list-style-type: none"> • Cross-infection from play equipment • Risk of infection through public meetings 	<ul style="list-style-type: none"> • Regular cleaning of play equipment by volunteer and notices advising of following Government guidance during the pandemic • Meetings are being held remotely following Government guidance 	<ul style="list-style-type: none"> • Regular review of Government guidelines 	Low
Professional Services <ul style="list-style-type: none"> • Internal Audit 	<ul style="list-style-type: none"> • Appointment of qualified accountant 	<ul style="list-style-type: none"> • Annual review of service provided. • Review appointment Internal Auditor every 3 years. 	Low
Competent Clerk	<ul style="list-style-type: none"> • Appointment of staff to undertake administrative tasks on behalf of PC. • Provision of necessary staff training, support by Cllrs. Attendance at KALC staff training events. • Budget for staff training 	<ul style="list-style-type: none"> • Review of Clerk's activities by Cllrs. • Annual performance review. 	Low
Register of members interests and gifts and hospitality	<ul style="list-style-type: none"> • Declarations of Interest and Hospitality Received books held. • Declarations of Interest and any hospitality received recorded in minutes 	<ul style="list-style-type: none"> • Annual review of records kept. 	Low
Proper, timely and accurate reporting of council business in the minutes	<ul style="list-style-type: none"> • Minutes of meetings prepared by Clerk • Accuracy of minutes checked by Chairman and approved at monthly P C meetings. • Minutes properly numbered with a master copy kept in safekeeping. 	<ul style="list-style-type: none"> • Annual review of internal controls in place and their documentation. 	Low

