

RISK ASSESSMENT – BURNISTON PARISH COUNCIL

To be considered by Council at their meeting in April 2025

1 ASSETS				
REF	AREA OF RISK	RISK	LEVEL OF RISK	CONTROL
1A	SECURITY OF DOCUMENTS	Theft or damage	L	Property insured. Access to Clerk's home by appointment/invitation only. No public access to office.

2 FINANCE				
ACCOUNTS & AUDIT REGULATIONS REQUIRE THAT:				
A) FINANCIAL MANAGEMENT IS ADEQUATE & SOUND				
B) YOU SHOULD SATISFY YOURSELF THAT YOU HAVE A SOUND SYSTEM OF INTERNAL CONTROL				
C) YOU MUST HAVE A FINANCIAL RISK ASSESSMENT POLICY				
D) THIS MUST BE REVIEWED AT LEAST ONCE A YEAR AS TO THE EFFECTIVENESS OF INTERNAL CONTROLS.				
REF	AREA OF RISK	RISK	LEVEL OF RISK	CONTROL
2A	BANKING	Loss of cash/cheques	L	All banking to be carried out on the day cash/cheques received or within 24 hours latest.
2B	FINANCIAL CONTROLS AND RECORDS	Risk of theft or fraud	M	Regular reconciliations Two signatories on cheques or to authorise online payment. Councillors can inspect records at any time Internal audit verification
2C	VAT	Comply with customs and excise regulations	H	Claim made when £100+ and reconciled to expenditure record by RFO. Refund claim submitted at least twice per year Internal audit verification.

2D	POWER TO SPEND	All spending must be made within the legal framework pertaining to parish councils as amended from time to time	H	All expenditure which is not budgeted for and/or outside the scope of normal or regular expenditure must be within the powers of the council RFO to ensure payments are legal and take advice from YLCA where necessary
2E	TAX & NATIONAL INSURANCE	Comply with inland revenue regulations	H	Payroll company employed to mitigate any risk.
2F	BORROWING	Comply with borrowing	L	No borrowings

RISK ASSESSMENT – BURNISTON PARISH COUNCIL

To be considered by Council at their meeting in April 2025

		limits/regulations		
2G	BUDGETARY CONTROL	Accurate budget required for annual precept request	M	<p>New budget and precept requirement compiled by RFO</p> <p>To council in October</p> <p>Notify NYC in November</p> <p>Internal audit verification.</p>
2H	NON BUDGETED EXPENDITURE	Current spending and known future expenditure to be reviewed	L	<p>Must be agreed by council unless it is emergency spending and within agreed limits as per standing orders.</p> <p>Reported to the next council meeting</p> <p>Changes to be agreed and made to budget to accommodate expenditure</p> <p>Will mean either utilising reserves if appropriate or cutting other planned expenditure</p>
2I	POWER TO SPEND	All spending must be made within the legal framework pertaining to parish councils as amended from time to time	H	<p>All expenditure which is not budgeted for and/or outside the scope of normal or regular expenditure must be within the powers of the council</p> <p>RFO to ensure payments are legal and take advice from YLCA where necessary</p>

3 PERSONAL LIABILITY				
REF	AREA OF RISK	RISK	LEVEL OF RISK	CONTROL
3A	RISK TO 3rd PARTY, PROPERTY OR INDIVIDUALS	Use of Clerk's home as office	H	Legal liability insurance cover held.
3B	RISK TO 3rd PARTY, PROPERTY OR INDIVIDUALS	Seating in the parish	L	<p>Legal liability insurance cover in place.</p> <p>Regular inspections to ensure in good order. Repairs as and when necessary</p>
3C	RISK TO 3rd PARTY, PROPERTY OR INDIVIDUALS	Prickybeck	L	<p>Legal liability insurance cover in place.</p> <p>Regular inspections made</p>
3D	EMPLOYERS LIABILITY	<p>Comply with employment law</p> <p>Duty of care to employees</p>	M	<p>Mandatory employers liability insurance cover</p> <p>Membership of national and regional bodies who supply advice and guidance to ensure that all steps are taken to ensure no breach of legislation</p>
3E	SAFETY OF STAFF & VISITORS	Comply with health & safety regulations	M	<p>Access to private home by appointment/invitation only. No public access to office.</p> <p>Checks by clerk to ensure no obstructions affecting safe access</p>

RISK ASSESSMENT – BURNISTON PARISH COUNCIL

To be considered by Council at their meeting in April 2025

4 LEGAL LIABILITY				
REF	AREA OF RISK	RISK	LEVEL OF RISK	CONTROL
4A	ENSURE ACTIVITIES ARE WITHIN LEGAL POWERS	Ensure only valid and legal expenditure or activities are undertaken	H	Clerk clarifies legal position with YLCA on any new proposal. Legal advice sought where necessary.
4B	PROPER AND TIMELY REPORTING VIA THE MINUTES	Accurate records maintained and disseminated and/or made available to press and public	M	Council meets monthly. Additional meetings called where circumstances dictate. Minutes made available to press, public and ward councillors.
4C	PROPER DOCUMENT CONTROL	All valuable documents, leases and legal documents	M	Secured in Clerk's office. Documents retained in accordance with council's document retention & data protection policies Annual review of document retention and data protection policies Other storage on computer to comply with data protection act. Regular daily, weekly and monthly back up of data with duplicate copy held off site
4D	REGISTER OF INTEREST AND GIFTS – LOCAL GOVERNMENT ACT 2000 SECTION 81(1)	Proper record to be kept and copied to monitoring officer	H	Register must be kept up to date. Councillors responsible for ensuring expenses or gifts are recorded.

4E	FREEDOM OF INFORMATION ACT	Compliance with rights of public to have access to or copies of documentation	H	Notice on website advising public of their rights and the terms and conditions for access. Regular review of adopted policy.
-----------	----------------------------	---	---	--

5 MANAGEMENT & CONTROL OF STAFF TO ENSURE THAT THE DAY TO DAY WORK AND LONGER TERM PROJECTS OF THE COUNCIL ARE MAINTAINED				
REF	AREA OF RISK	RISK	LEVEL OF RISK	CONTROL
5A	SERVICES OF CLERK	Short term absences (up to 2 week) Either through illness or attendance at seminars or	L	Have facility for the clerk to another council to stand in temporarily

RISK ASSESSMENT – BURNISTON PARISH COUNCIL

To be considered by Council at their meeting in April 2025

		training events		
5B	SERVICES OF CLERK	Long term absences (2 weeks or more) Either through illness, attendance at seminars or training events	M	No contingency in place. Stand in clerk may not be able to cover longer term.