

St Nicholas-at-Wade with Sarre Parish Council

Risk Management Statement 2020/21 (Last review: 01/05/20 Next review: 2021)

1. Physical Assets			
Risk	Control	Status	Action
1.a. Loss or significant damage to assets	1.a.1. Register of assets	In place	Asset Register in place which is reviewed every year.
	1.a.2. Buildings and street furniture insured and value adjusted annually.	In place	Insurance in place until September 2020 based on current replacement costs of all items. Asset Register in place which is reviewed every year. Insurance schedule and premium re-assessed after every annual review.
	1.a.3. Items on insurance to be checked against Asset Register	In place	
1.b. Damage/decay of assets due to lack of maintenance/attention	1.b.1. Regular maintenance arrangements for physical assets (to cover also security and fire safety).	In place	Regular checks carried out by the Clerk, Handyman and members of the Village Hall & BMP Committees with any deficiencies addressed.
	1.b.2. Annual safety inspections and risk assessment of Village Hall, Pavilion, and equipment in the Children's Play Area.	Village Hall	Arranged by Village Hall Committee. Copies supplied to the Clerk on request.
		Pavilion	Arranged by BMCP. Copies supplied to the Clerk on request.
		Children's Play Area	RoSPA inspection carried annually.
	1.b.3. Annual Inspection of gate, fencing and entrance to Play Area.	In place	RoSPA inspection carried out annually.
1.b.4. Periodic visual checks of children's play equipment; gates fencing and play area generally.	In place	Two weekly checks undertaken by the H & S Rep with any deficiencies addressed.	
2. Financial			
Risk	Control	Status	Action
2.a. Inadequate financial controls and/or records	2.a.1. Standing Orders and Financial Regulations in place with reviews.	In place	Standing Orders & Financial Regulations policies in place which are reviewed every two years.

	2.a.2. Regular bank reconciliations (done monthly by the Clerk) approved by a councillor not authorised to sign cheques.	In place	Monthly bank reconciliations undertaken by one of two councillors who are not bank signatories. This is minuted at monthly Parish Council meetings.
2.b. Loss through fraud, corruption or collusion.	2.b.1. Approval of expenditure and system for payments/receipts: <ul style="list-style-type: none"> - approval by the council required before any expenditure is incurred (committed). If a transaction has to be completed between council meetings, approval by the Chairman or Vice-Chairman is required; - payments or commitments made between meetings ratified at the next meeting of the council; - cheques signed by two councillors and cheque stubs initialled; - monies received paid into bank immediately and receipts issued if necessary; and - accounts checked quarterly as part of internal control. 	All in place	<p>Processes and controls in place are outlined in Financial Regulations policy which is reviewed every two years.</p> <p>Any expenditure incurred in between meetings is authorised by the Chairman and Clerk in accordance with the Financial Regulations policy. These payments are included in the payment schedule to be approved at the next monthly Parish Council meeting.</p> <p>Payment schedule is approved and signed by any two of three bank signatories who do not undertake bank reconciliations. Approved payments are actioned by any two of the three bank signatories via the Parish Council's internet banking facility or appropriate cheques. Approval of the payment schedule is minuted at monthly Parish Council meetings.</p> <p>Quarterly accounts are presented to Parish Council meetings. This is minuted at the relevant meeting.</p>
	2.b.2. Payments approved at council meeting by bank signatories (invoices, cheques, amounts etc.) then checked at same meeting).	In place	Payment schedule is approved and signed by any two of three bank signatories who do not undertake bank reconciliations. Approved payments are actioned by any

			two of the three bank signatories via the Parish Council's internet banking facility or appropriate cheques. Approval of the payment schedule is minuted at monthly Parish Council meetings.
	2.b.3. Annual Review of effectiveness of internal audit and system of internal control	In place	David Buckettt (internal auditor) reviews all policies and systems. PKF Littlejohn (external auditor) review annual finances and internal audit report.
2.c. Non compliance with legislation on employer/ee liability.	2.c.1. Insurance is in place for the Clerk. Amount of insurance calculated according to the formula given by the Auditor.	In place	Insurance cover provided by Inspire until September 2020.
2.d. Non compliance with HMRC.	2.d.1. Regular returns to HMRC by Clerk.	In place	Monthly payroll run carried out on Parish Council's behalf by Ladywell Accountancy Services who submit returns to HMRC.
2.e. Non compliance with HMRC regulations.	2.e.1. Regular returns of VAT - returns made annually at the end of financial year.	In place	VAT returns made twice a year in April & October.
2.f. Inadequate budgetary control. Significant over/under spend.	2.f.1. Regular budget monitoring - expenditure against budget monitored and reported to council.	In place	Quarterly accounts are presented to Parish Council meetings. This is minuted at the relevant meeting. Significant variances are highlighted.
2.g. Reduction in agency payments and services	2.g.1 Maintain reserves sufficient to cover loss of agency payment and services	In place	Status of agency payments monitored via contact between the Clerk and Thanet District Council. Reserve levels are reported in monthly bank reconciliations and quarterly budget updates at Parish Council meetings.
2.h. Non compliance with borrowing regulations	2.h.1. Procedures for dealing with, and monitoring of, loans received	In place	Procedures outlined in Financial Regulations policy which is reviewed every two years.
2.i. Inappropriate use of funds granted to the community	2.i.1. Procedures for dealing with, and monitoring of, grants made by the Council:	In place	Procedures outlined in Grant Scheme policy which is reviewed every two years.

	<ul style="list-style-type: none"> - accounts of the organisation and purpose of the grant to be submitted with the request; - grant made on receipt of invoice/proforma invoice; - for match funding, accounts to be submitted and checked. 		
2.j. Inadequate control and/or poor performance/ standards under grants/partnership agreements	2.j.1. Monitoring of partnership standards and/or performance.	In place	Procedures outlined in Grant Scheme policy which is reviewed every two years.
	2.j.2. Recording in the Minutes the precise powers under which grants are made	In place	Procedures outlined in Grant Scheme policy which is reviewed every two years and relevant powers recorded in minutes when appropriate.
	2.j.3. Developing systems of performance measurement	In place	Procedures outlined in Grant Scheme policy which is reviewed every two years.
2.k. Damage/injury to third party property or individuals	2.k.1. Public Liability insurance cover is in place. Children's play area visually inspected periodically. In addition a yearly safety inspection and risk assessment is done.	In place	Public liability insurance provided by Inspire until September 2019. Regular inspection regime in place. See also 1.b.2, 1.b.3 & 1.b.4.
	2.k.3. Verification of insurance cover of service suppliers when contract given.	In place	Contractor provides evidence of public liability insurance in their written contract.
2.l. Non compliance with 'Employer Liability' requirements.	2.l.1. Compliance with employment laws - employer liability insurance held	In place	Employer liability insurance cover provided by Inspire until September 2019.
	2.l.2. Compliance with Disability and Discrimination Act	In Place	Ramps for wheelchair access to Village Hall & Pavilion in place.

3. Compliance with Legal Requirements			
Risk	Control	Status	Action
3.a. Parish Council business or activity not within appropriate legal powers.	3.a.1 Activities checked by the Clerk when setting the agenda for meetings.	In place	Clerk is aware of relevant powers, policies & procedures and ensures decisions made at Parish Council meetings are compliant. Legal powers for proposed and authorised expenditure recorded when appropriate in agendas & minutes. Legal advice sought when necessary. Section 137 payments recorded separately in Cash Book and recorded in minutes when appropriate.
	3.a.2. Powers under which activities to be carried out will be stated on the agenda.		
	3.a.3. Precise legal powers recorded in the Minutes and also in the notes for the Internal Auditor.		
	3.a.4. Clerk to clarify the legal position for any new proposal.		
	3.a.5. Legal advice sought if necessary.		
	3.a.6. Section 137 payments listed separately in the Receipts and Payments book and recorded in the Minutes.		
3.b. Non compliance with relevant legislation.	3.b.1. The Council's acknowledgement of Acts recorded in the minutes and documented. (Relevant Acts - Race Relations Act, Freedom of Information Act, and Disability Discrimination Act.)	In place	Responsibilities regarding the Race Relations Act, Disability Discrimination Act & Freedom of Information Act are recorded when appropriate in minutes, policy documents and on the website.
3.c. Non compliance with procedures when electors wish to exercise their rights of inspection.	3.c.1. Documented Procedures: - council's publication scheme, in compliance with Freedom of Information Act, published in the Parish Magazine;	In place	Publication scheme available via website. Parish Council's quarterly magazine signposts readers to the website.
	- minutes and agendas displayed on the parish notice boards; and	In place	

	<ul style="list-style-type: none"> - audit notices and audited accounts displayed on the notice boards in accordance with Audit Regulations. 	In place	<p>Agendas and minutes are posted on all notice boards in St Nicholas-at-Wade & Sarre as well as on the website.</p> <p>Audit notices and audited accounts are posted on all notice boards in St Nicholas-at-Wade & Sarre as well as on the website.</p>
3.d. Inadequate reporting of Council business.	3.d.1. Timely preparation and distribution of agendas and minutes for all meetings.	In place	Agendas are approved by the Chairman then distributed with backing papers six days before each meeting. Draft minutes are circulated to councillors for comment then published six days after each meeting.
	3.d.2. Minute items properly numbered, minutes paginated and agreed by the Council at the following meeting. Agreed minutes signed (all pages) by the Chairman.	In place	Minute items are correctly recorded. Previous minutes are the subject of an agenda item at each meeting where they are approved and signed.
	3.d.3. Approved, signed copy of minutes filed by the Clerk.	In place	Copies of all minutes approved and signed by the Chairman are kept in a minute book by the Clerk.

<p>3.e. Inadequate documentation:</p> <ul style="list-style-type: none"> - loss, damage, incomplete; - no evidence to support decisions; and - no evidence of adequate stewardship or performance of council. 	<p>3.e.1. Safe storage of legal business:</p> <ul style="list-style-type: none"> - filed Minutes at the Clerk's home; - old Minutes and Parish Records to be properly and safely archived - deeds and legal documents for Bell Meadow, Pavilion & Village Hall are securely kept. Copies kept by the Clerk. 	In place	<p>Copies of all minutes and Parish Council records are stored at the Clerk's home.</p> <p>Old minutes and Parish Council records are archived at the Clerk's home then destroyed after six years unless an exception applies.</p> <p>Original deeds and lease for Bell Meadow / the Pavilion are kept by the freeholders Thanet District Council. The Clerk has a copy of the lease. Original deeds and lease for the Village Hall were lost many years ago. The Clerk has a copy of the lease.</p>
	<p>3.e.2. Documented procedures for:</p> <ul style="list-style-type: none"> - receipt/response and handling of documents; - responding to consultations; - dealing with enquiries by the public; and - dealing with complaints by the public. 	In place	<p>Hard copies of any correspondence are stored at the Clerk's home. All correspondence sent by e-mail is stored in Gmail files and/or Dropbox back up files. Dropbox files are copied twice monthly by the Clerk onto a memory stick which is then stored away from the Clerk's home.</p> <p>Public complaints are dealt with as per Complaints Policy which is reviewed every two years.</p>
<p>3.f. Councillors allowances not made in compliance with legislation.</p>	<p>3.f.1. Register kept of all allowances paid. All allowances paid to be published at the end of the Financial year</p>	In place	<p>Register of any allowances paid is kept by the Clerk. Details are included when quarterly accounts are presented to Parish Council meetings. This is minuted at the relevant meeting.</p>

3.g. Clerk unavailable.	3.g.1 Written procedures to cover the temporary or permanent loss of the Clerk's services.	In place	Temporary loss – Share services of a neighbouring Town/Parish Clerk or a councillor would stand in.
			Permanent loss – Share services of a neighbouring Town/Parish Clerk or a councillor would stand in short term. Advertise the position on notice boards, website, in local papers & via KALC.

4. Councillor Property			
Risk	Control	Status	Action
4.a. Bribery/conflict of interests, inducements or favours from council.	4.a.1. Procedures in place for monitoring members' interests and any gifts and/or hospitality received.	In place	Councillors submit details of any interests to the Thanet District Council Monitoring Officer. Details are published on Parish Council and Thanet District Council websites. Copies kept by the Clerk. Councillors submit details of any gifts or hospitality received to the Thanet District Council Monitoring Officer. Copies kept by the Clerk.
	4.a.2. Registers of interests, gifts and hospitality in place. Register of Councillors' interests including a record of gifts and hospitality received kept by the Monitoring Officer at the District Council Offices. (Copies held by the Clerk.)		
4.b. Inappropriate action/conduct by Parish Council/Councillors.	4.b.1. Code of Conduct adopted by all council members on appointment.	In place	Code of Conduct policy in place which is reviewed every two years.
4.c. Inadequate risk management. Poor performance/stewardship by Council.	4.c.1. Risk management procedures in place – this document.	In place	Risk Management Statement in place (this document) which is reviewed annually.
	4.c.2. This document to be reviewed at least annually, also as/when any changes to council business/activity are made or other circumstances require it.		