

Milborne St Andrew - Risk Assessment Review - July 2016

TOPIC	RISK IDENTIFIED	RISK LEVEL High/Medium/Low	MANAGEMENT OF RISK	REVIEW/ACCESS/REVISE
MANAGEMENT				
BUSINESS CONTINUITY	Council not being able to continue due to an expected or tragic circumstance	L	All files and records kept at the Clerk's home. In the event of the Clerk being indisposed an emergency plan is in place for the continuation of meetings etc	<i>Emergency plan to be completed</i>
MEETING LOCATION	Adequacy Health & safety	L	Meetings are held in MSA Village Hall. The Clerk holds keys to the premises and further keys can be obtained through the Village Hall Trustees. Facility is hired to the public and subject to health & safety checks. Considered suitable venue for public to attend	Existing procedure adequate
COUNCIL RECORDS	Loss through theft or fire	L	Files and records kept in a metal filing cabinet at Clerk's home. Although not fire proof the cabinet would offer some protection from fire. Theft of files unlikely	Existing procedure adequate

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COUNCIL RECORDS HELD ELECTRONICALLY	Loss through fire or corruption of computer	M	The Parish Council's records are held on the lap top computer kept at the Clerk's home. The files are backed-up to a memory stick and the files are copied to the Clerk's own computer. The memory stick is kept in the metal filing cabinet	Existing procedure adequate
LIABILITY				
MINUTES / AGENDAS/ STATUTORY DOCUMENTS	Accurate & legal Non-compliant with statutory requirements	L	Minutes and Agendas are produced in the prescribed method and in accordance with legal requirement. The Minutes checked and signed at the following Parish Council Meeting. Minutes circulated as soon as practical after the Parish Council Meeting to enable Councillors to check and minutes to be corrected. Agendas are displayed according to statutory requirements	Existing procedure adequate Training for Clerk to keep up to date with new procedures
LEGAL POWERS	Illegal activity Integrity & advice	L	Minutes to state powers being used where appropriate and clear resolutions. Clerk should be provided with relevant training, reference books and access to assistance and legal advice	Membership of DAPTC Training for Clerk

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MEMBERS' INTERESTS	Conflict of interest	L	Agenda item at beginning of Meeting for Members to declare their interests.	Existing procedure adequate
	Register of interests		Declarations of Interest reviewed annually before the Annual Meeting	Members responsible to update their register
PUBLIC LIABILITY	Risk to third party, property or individuals	L	Insurance in place. Risk assessment to be carried out for any individual event undertaken	Existing policy with specialist insurance company
EMPLOYERS LIABILITY	Negligence	L	Insurance in place. Checks in place to ensure terms and conditions of employment of Clerk	Existing policy with specialist insurance company
SPORTS CLUB	Management of the Club folds. Responsibility reverts to the Parish Council	M	Parish Council representative attends Club meetings and reports to PC. Specialist advice to be sought if risk becomes High	Existing procedure adequate
ALLOTMENT SOCIETY	Management of the Club folds. Responsibility reverts to the Parish Council	M	Parish Council representative attends Club meetings and reports to PC. Specialist advice to be sought if risk becomes High	Existing procedure adequate
FINANCE				

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PRECEPT	Adequacy of Precept	M	Sound budgeting to underlie the Precept. Quarterly budget information reported to the Parish Council. Detailed budget information provided in advance of the Precept being set at the December Meeting.	Existing procedure adequate
SALARIES	Incorrect salary paid	L	Salary calculated by Clerk and monthly wage slip produced prior to approval for payment at Parish Council Meeting. Salary checked by Internal Auditor.	Existing procedure adequate
BANKING	Inadequate checks	L	The Financial Regulations set out the procedures to be followed for banking and cheques. Checked by Internal Auditor.	Existing procedure adequate Review of Financial Regulations annually at the Annual Meeting
CASH	Loss through theft or dishonesty	L	The Parish Council do not have a petty cash float. All cash transaction made by the Clerk are fully receipted and reclaimed by the Clerk and payment is made by cheque.	Existing procedure adequate
INSURANCE	Adequacy Compliance Fidelity Guarantee	L L L	An annual review of all insurance requirements takes place. Employers Liability, Public Liability and Fidelity Guarantee are included in the policy	Existing policy with specialist insurance company. Review of Insurance at the Annual Meeting

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VAT RECOVERABLE	Reclaiming	L	The procedure for reclaiming VAT is set out in the Financial Regulation. The VAT forms are checked by the Internal Auditor.	Existing procedure adequate
GRANTS	Power to Pay	M	Grants considered as part of budget procedure and amount set. Grants checked within criteria and Sec 137 recorded in the minutes at time of approval.	Existing procedure adequate
FINANCIAL CONTROLS & RECORDS	Inadequate checks	L	Financial procedures set out in Financial regulations. Three signatures required on all cheques. All expenditure resolved and clearly minuted. Cheques Schedules prepared for approval for payment. All expenditure checked by Internal Auditor.	Existing procedure adequate
RESERVES	Adequacy	L	Considered at Budget setting	Existing procedure adequate
ANNUAL RETURN	Not submitted in time scale	L	Dates are noted when Annual Return received from External Auditor. Annual return is checked by the Internal Auditor and then approved by the Parish Council. Clerk ensures Annual Return sent to External Auditor in good time.	Existing procedure adequate

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STAFF				
	Loss of key personnel (Clerk)	M	Time to train new Clerk to be recognised. Cost of providing training for new Clerk	Sufficient reserves
	Working Conditions	L	Inspection of Clerk's home office carried out annually by Chairman at time of Annual Review	Existing procedure adequate <i>Inspection to be carried out in March</i>
	HR Compliant	L	Contract of Clerk reviewed annually and Clerk has Annual Review in March each year	Membership of DAPTC
	Fraud by staff	L	Fidelity Guarantee insurance in place and monitored annually	Existing procedure adequate
ASSETS				

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SEATS & PLANTERS	Loss, Damage, etc.	M	Annual inspection of assets and register maintained of assets and their condition Insurance in place	Existing procedure adequate Existing policy with specialist insurance company

A further area to be covered by the Risk Assessment relates to the Internal Auditor

Scope of the Internal Audit	The Audit form provided by the external Auditors outlines all areas to be covered by the Internal Auditor - these must be covered by the Internal Auditor or the final Audit cannot be completed
Independence	Appointment of the Internal Auditor must be agreed by the Council - the Internal Auditor is not related to Members or the Clerk/RFO in any way.
Competence	To be assessed by the Clerk/RFO and approved by the Council
Relationships	The responsibilities of Members and Clerk/RFO have been defined - Clerk/RFO to provide all necessary documentation (including bank statements, invoices, cheque books, etc. to the Internal Auditor and assist in any way required by the Internal Auditor. Members to co-operate with the Internal Auditor as required.
Internal Audit planning and reporting	The Internal Audit will normally be carried out once each year after the financial year end. Should Members feel that additional Internal Audits are needed; these shall be carried out as required.