

## **Cleeve Parish Council Risk Management Scheme. Adopted on 09.05.2018**

### **Annual review to be carried out at The Annual meeting of the Parish Council in May.**

	<b>Risk(s) identified/There is a risk of.....</b>	<b>H/M/L</b>	<b>Management/control of Risk</b>	<b>Review/Assess/Revise</b>
Precept	The Council precept, to carry out it's duties is inadequate	L	To determine the precept amount required, the Council regularly receives budget update information monthly. At the precept meeting Council receives a budget report, including actual position and projected position to the end of year and indicative figures or costing's obtained by the Clerk. With this information the Council maps out the required monies for standing costs and projects for the following year and applies specific figures to budget headings, the total of which is resolved to be the precept amount to be requested from North Somerset Council. The figure is submitted by the Clerk in writing.  The Clerk informs the Council when the monies are received.	Existing procedure adequate.
Financial Records	Inadequate records Financial irregularities	L L	The Council has Financial Regulations which set out the requirements.	Existing procedure adequate  Review the Financial regulations annually in May.
Bank and banking	Inadequate checks Banks mistakes	L L	The Council has Financial Regulations which set out banking requirements  Monthly bank reconciliation.	Existing procedure adequate  Existing procedure adequate.  Reviewed annually in May.
Reporting and auditing	A lack of information communication	L	Financial information is a regular agenda item (Finance Report) and discussed/reviewed and approved at each meeting.	Existing procedures adequate.
Grants	Non-Receipt of grant	L	Parish Council only receives 2 grant at most per annum. As soon as received, Clerk advises the Council.	Existing procedures adequate.
Charges-rents receivable	Rent Payments are not made	L	The Parish Council collects a rent of £2 per year.	Existing procedure adequate
Grants and support payable	There is no Power to pay nor authorisation of Council to pay	L	All such expenditure goes through the required Council process of approval, minuted and listed accordingly if a payment is made using S137 powers of expenditure.	Existing procedure adequate.

Best value accountability	Work awarded incorrectly. Overspend on services.	L M	Parish Council practice would be to seek, if possible, more than one quotation for any substantial work to be undertaken. For major work competitive tenders would be sought. If problems encountered with a contract the Clerk would investigate the situation and report to the Council.	Existing procedure adequate. Include when reviewing Financial regulations.
Salaries and assoc. costs	Salary paid incorrectly. Unpaid Tax to Inland Revenue.	L L	Financial Controls in place to pay Salary  Financial Controls in place to pay Inland Revenue	Existing procedure adequate.
Employees	Fraud by staff  Health and safety hazards	L L	Requirements of the Insurance adhered to with regards to fraud.  All employees to be provided adequate direction and safety equipment needed to undertake their roles	Existing procedures adequate. Monitor health and safety requirements and insurance annually.
VAT	Inability to reclaim/charge	L	The Council has Financial Regulations which set out the requirements.	Existing procedures adequate
Annual Return	An inability to submit within time limits	L	Employers Annual Return is completed and submitted online within the prescribed time frame by the Clerk.  Annual Return completed and signed by the Council, submitted to internal auditor for completion and signing then checked and sent to External Auditor within time frame.	Existing procedures adequate.
Legal Powers	Illegal activity or payments	L	All activity and payments within the powers of the Parish Council to be resolved at full Council meetings including reference to the power used under the Finance section of agenda and Finance report monthly.	Existing procedures adequate
Minutes/agendas/ notices / statutory documents	Inaccuracy and illegality	L	Minutes and agendas are produced in the prescribed manor by the Clerk and adhere to the legal requirements.  Minutes are approved and signed at the next Council meeting.  Agenda displayed according to legal requirements.	Existing procedures adequate.

	Business conducted contra to legal requirements	L	Business conducted at Council meetings should be managed by the Chair	Members adhere to Code of Conduct
Members interests	Conflict of interests The Register of member's interests not being reviewed	L M	Declarations of interest by members at Council meetings. Register of member's interests forms reviewed regularly.	Existing procedures adequate. Members take responsibility to update register. This is confirmed monthly.
Insurance	Inadequacy Insurance is too costly Non-Compliance Absence of fidelity Guarantee	L L L M	An annual review is undertaken of all insurance arrangements. Employers and Employee liabilities a necessity and within policies. Ensure compliance measures are in place. Fidelity checks in place.	Existing procedure adequate. Insurance reviewed annually.
Data protection	Lack of Policy provision	L	The Parish Council is registered with the Data Protection Agency	Ensure annual renewal of registration
Freedom of Information	No FOI policy in place Lack of resources to undertake a request.	L M	The Council has a Model Publication scheme in place. To date there has been no requests under FOI. The Parish Council is aware that if a substantial request came in it could create a number of additional hours work. The Parish Council can request a fee to supplement the extra hours	Monitor any requests made under FOI
<b>PHYSICAL EQUIPMENT OR AREAS</b>				
Assets	Loss or damage A Risk/damage to third party (i.e.) property	L L	An annual review of assets is undertaken for insurance provision	Existing procedures adequate
Maintenance	Poor performance of assets or amenities	L	All assets owned by the Parish Council are regularly reviewed and maintained. All repairs and relevant expenditure for any repair is actioned/authorised in accordance with the correct procedures of the Parish Council. Assets are insured.	Existing procedures adequate

Notice Board	Damage	L	The Parish Council currently has three notice boards. No formal inspection procedures are in place but any reports of damage or faults are reported to the Parish Council and dealt with in accordance of the correct procedures of the Council.	Existing procedures adequate
Meeting locations	Unsuitability of venue	L	The Parish Council meeting is held in a venue considered to have appropriate facilities for the Clerk, members and the general public from a Health & Safety, Disability Discrimination and comfort aspects.	Existing procedures adequate
	Health & Safety hazards	M		
Council records – paper	Loss through:		Current records and papers are stored in a locked filing cabinet within the Councils office (Clerks home address). Historical correspondence, minutes, insurance, and bank records are stored at Cleeve village hall.	Damage (apart from fire) and theft is unlikely and so provision is adequate.
	Theft	L		
	Fire	M		
Council records – electronic	Loss through:		The Parish Council electronic records are stored on the Council computers and regularly backed onto a memory stick.	Existing procedures considered adequate
	Theft, fire damage	L		
	Corruption of computer	M		

<b>Risk</b>	<b>Level</b>	<b>Control</b>
Physical assets are not protected.	M	Parish Office Contents are insured.
Buildings, equipment, etc. are insecure	H	CPC currently own no Parish building, processes would be put in place if this changed.
Buildings are not maintained	M	Buildings currently maintained when necessary following inspections.
No banking facilities exist	M	Bank accounts are held with National Banks
Consequential loss of income	L	Insurance cover. Office computers backed up remotely
Loss of cash through theft or dishonesty	L	Receipts issued and tight financial auditing with external annual auditors. Most financial transactions by cheque, card or bank transfer.
Lack of financial controls and records	M	Monthly reconciliation prepared by Clerk, signed by The Chair. Two signatories on payments
Non-Compliance with HMRC rules	M	VAT claims calculated by the financial package and checked by the Clerk.
Unsound budgeting to underlie annual precept	M	Full Council receive detailed budgets in late autumn. Precept is derived directly from this. Expenditure against budget reported to CPC.
Non-Compliance with borrowing regulations	L	NALC Borrowing Checklist policy (CPC has no current borrowings)
Injury/damage to third party, property or individuals	M	Insurance in place. Open spaces checked regularly. Trees investigated when damage reported. Any reported injury is investigated and reviewed.
Non-Compliance with employment law	M	Membership of SLCC, NALC , ALCA
HM Revenue and Customs requirements not complied with	M	Regular advice from HMRC and internal auditor carries out annual checks.

Safety of Staff and Visitors	H	Cleeve have no Parish owned buildings, if this were to change correct procedures would be followed.
Ensuring activities are within legal powers	M	Clerk clarifies legal position on new proposals. Legal advice to be sought where necessary. Clerk to attend periodic training updates and receives EALC and LGA advisories
Improper and untimely reporting via the minutes	M	Council meets once a month, minutes are approved as a draft and put on the website within 7 days of the meeting. Once approved an approved copy of the minutes will replace the draft.
Inappropriate document control	L	Leases and other legal documents are held in secure storage.
Lack of a Register of interests and gifts and hospitality	L	Register of Interests completed and available to view on Parish Council website.
Loans made to outside bodies	M	Parish Council's Policy applies – Cleeve PC have no loans.