

Delabole Parish Council

Risk Assessment Schedule covering operation of the Parish Council to fulfil its duties.

Management				
Business Activity	Risks identified	Risk Level H/M/L	Procedures to control risk	Review and/or extend
Business continuity	Council unable to continue its business due to unforeseen extreme circumstances	L	<ol style="list-style-type: none"> 1. All files and recent records kept in filing cabinet in office at 4 Robin Drive, Launceston. 2. The Clerk backs up all electronic files monthly to a USB Drive. The Clerk also regularly backs up to two USBs one of which is retained by the Chairman. 3. List of all passwords held by the Chairman in the Chairman's Pack. 4. Unexpected incapacity 	<ol style="list-style-type: none"> 1. Review and check backup process and passwords annually.

			of Clerk covered by councillors until solution agreed after discussion with CALC and Cornwall Council, with funds available to pay for Locum Clerk.	
Meeting locations	Adequacy of health and safety.	L	1. Eleven Ordinary meetings per annum are held in either St Johns Church or Methodist Chapel.	1. Parish Council have all electrical equipment owned by the Council PAT tested annually. In the event of incapacitation of the Clerk the Chairman will be given access to the filing cabinet and the computer records.

			<p>Premises and facilities including disabled access considered to be adequate for the Clerk, Councillors and any member of the public who may attend. Members of the public are advised to contact the Clerk for details of disabled access.</p> <ol style="list-style-type: none"> 2. Extraordinary meetings of the Parish Council can be accommodated at the above venues. 3. Clerk works from home. 	
Council Records	Loss through theft, fire or damage	L	<ol style="list-style-type: none"> 1. Papers held in filing cabinet in the clerk's home at 4 Robin Drive, Launceston. PL15 9JY. 2. All papers received are 	<ol style="list-style-type: none"> 1. All records can be accessed at any time and backups of records are on a backup USB Drive

			scanned and electronic copy held by clerk which is backed up monthly	
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FINANCE				
Business Activity	Risks identified	Risk Level H/M/L	Procedures to control risk	Review and/or extend
Precept	Inadequate precept	M	<ol style="list-style-type: none"> 1. Precept agenda item for November meeting each year. 2. Annual budget reviewed and current year values considered when estimating precept. 3. Develop contingency reserve to cover difference between replacement and depreciated value of assets and long term sickness cover for clerk. 	Review precept requirements annually for following year

			<ol style="list-style-type: none"> 4. Precept set at December meeting. 5. Three monthly review and reconciliation of budget and expenditure. 	
Insurance	Adequacy and compliance	M	<ol style="list-style-type: none"> 1. Review cover against asset register annually. 2. Employer's Liability Public Liability and Fidelity risks cover required. 3. Review cover against public liability 	Review provision and compliance annually. Provide insurers with up-to-date asset register annually.
Banking	Inadequate checks	L	<ol style="list-style-type: none"> 1. Detailed Financial Arrangements in place that define cheque signing arrangements, approval of cheques for payment and reconciliation of accounts. 	Financial Regulations reviewed Annually by a councillor and by the Clerk.

Cash	Loss through theft or dishonesty	L	1. No petty cash or float is held by the council.	Financial Regulations reviewed at the Annual
			2. Any cash transactions are fully received and then reimbursed monthly by cheque listed and documented in the Minutes of the Parish Council.	Parish Council Meeting.
Financial Controls and records	Inadequate checks Loss of records	L L	1. Three monthly reconciliation of accounts and budget prepared by the RFO and checked by the Chair of the Parish Council. 2. Monthly bank reconciliation approved by 2 councillors independently at every Parish Council meeting; different councillors to apply the check at each meeting. 3. Two signatures required on cheques.	Financial Regulations reviewed at the Annual Parish Council Meeting.

			<ol style="list-style-type: none"> 4. Internal and external audit annually. 5. Any grants will conform with the Parish Council's Grant Awarding Policy 	
Payment of statutory PAYE and NI.	Failure to pay statutory amounts	M	<ol style="list-style-type: none"> 1. Estimated salary of every employee compared with the personal tax allowance threshold and the NI threshold. 2. If the lower of either threshold will be exceeded, then statutory PAYE and NI deduction scheme will be followed. 	Check annually that PAYE and NI deduction scheme has been implemented.
Freedom of Information Act	Statutory policy requirements	L	<ol style="list-style-type: none"> 1. The Council has a Model Scheme for publication in place. 	Monitor and report annually any costs incurred under FoI

		2.	The Council can obtain payment for	
			<p>providing hard copy but is aware that a significant request under FoI legislation could place a financial cost on the Council.</p> <p>Requests for information by the Monitoring Officer have been limited under the Council's Code of Practice for dealing with Complaints.</p> <p>Document retention complies with the NALC/CALC model.</p>	<p>enquiries. Review the FoI Policy annually.</p>

Clerk	<p>Loss of Clerk</p> <p>Fraud</p> <p>Actions</p> <p>Correct salary payments allocated</p>	<p>M</p> <p>L</p> <p>L</p> <p>L</p>	<p>Include contingency reserve to cover advertising and training costs and cost of Locum if necessary.</p> <p>Financial regulations and checks to contain risk with self-cover of risk.</p> <p>Provision of funds for training as required.</p> <p>Annual internal audit to confirm payments made.</p>	<p>Financial Regulations reviewed Annually.</p> <p>Financial Parish Council Meeting.</p> <p>Maintain membership of CALC and monitor training needs at annual review.</p>
Pension	Not complying with statutory requirements	L	<p>Maintain Delabole Parish Council on register of eligible organisations.</p> <p>If any employee's salary exceeds the tax-free allowance, then implement the pension scheme requirements.</p> <p>If any employee requests in writing to be included in a pension scheme, then implement the pension scheme requirements.</p>	

			4. Include contingency sum for employer pension contribution in annual budget and precept.	
Election Costs	Unplanned election mid term	H	5. Include sum within contingency reserves to cover election costs.	
Annual return	Not submitted within time limit	L	<ol style="list-style-type: none"> 1. Annual return completed by clerk and approved by council. 2. Internal Auditor checks and approves before submission to external auditor. 	Ensure completed as an Agenda item at May/June meeting of Council.
Assets				
Business Activity	Risks identified	Risk Level H/M/L	Procedures to control risk	Review and/or extend
Office equipment, Seats and Notice Boards, Bus Shelters	Damage	L	Asset register kept up to date with appropriate insurance cover. Regular maintenance of equipment.	

LIABILITY

Business Activity	Risks identified	Risk Level H/M/L	Procedures to control risk	Review and/or extend
Legal Powers	Illegal activity or payment	L	<ol style="list-style-type: none"> 1. All activities and payments made within the powers of the Parish Council. 2. Training provided to the Clerk as 	Monitor annually though review of financial regulations and training
			<ol style="list-style-type: none"> 3. Commitment by councillors to attend training as required. 	requirements.
Minutes/agendas	Noncompliance with statutory requirements	L	<ol style="list-style-type: none"> 1. Minutes and agendas produced to comply with legal requirements 2. Minutes are signed and approved at next meeting. 3. Current recommended Standing Orders and Code of Conduct adopted. 	Annual review of training.

			4.	Business conducted at Council meetings managed by the Chairman.	
Public Liability	Claim from third party resulting from perceived noncompliance with safety by the Council	L	1. 2.	Insurance in place. Risk assess any events organised by the Council	Review Insurance requirements annually.
Employer Liability	Noncompliance with employment law	L		1. Undertake training of Clerk and seek advice from CALC.	
Legal Liability	Legality of activities	M	1. 2. 3. 4.	Training of Clerk to advise on decision making process. Retention of appropriate documentation. Accurate minutes. Member liability cover included in Insurance Policy.	Review training requirements at annual review of Clerk. Remind councillor's liability cover for slander and libel only covers council policy, not personal views, or statements made as a councillor that are contrary to council agreed policy.

Members	Conflict of interest	L	1. Councillors aware of Code	Review training
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Interests			Conduct. from 2. All Councillors to attend training on Code as made available Cornwall Council and/or CALC.	requirements for Councillors annually. Councillors to review their Register of Interests annually.
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Annual Review

Business Activity	Frequency of review	Responsibility	Comments	Date Last Reviewed
Insurance	Annually	Clerk		
Assets inspection	Annually	Clerk		
Update Asset Register	Annually	Clerk		
Banking Arrangements	Annually	Clerk		
Insurance providers	Annually	Clerk		
Budget agreed	Annually	Council		
Precept agreed	Annually	Council		
Budget monitored	3 Monthly	Clerk		
Bank reconciliation	Monthly	2 Councillors		

Review of financial regulations	Annually	Council		
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Review of risk financial register		Council		
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Members register of interests	January and July	Clerk	Agenda item for January and July	
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Members reminded of limit of liability for slander and libel	Annually	Clerk		Annually
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Clerks review	Annually	Chairman		
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Clerks salary reviewed and documented	Annually	Council		
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Internal Audit	Annually	A local clerk to carry out internal audit.		April/May
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External Audit	Annually	Clerk		Completed May sent to auditors June
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Minutes properly produced and published	Monthly	Clerk		Monthly
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Standing Orders Reviewed	Annually	Council		May
Back-ups taken of all computer records	Monthly	Clerk		Monthly
Review back-up process	Annually	Chairman		May
Check passwords and key access current	Annually	Chairman		May
Contracts of employment	Annually	Council		Clerk reviewed May
Contracts	Check as	Clerk		Grass tenders: to

indemnity insurance	contracts awarded			obtain contractors copy of public liability certificate of at least £2m
Written contracts for work	As new contracts tendered	Clerk/Council		As new contracts tendered
Code of Conduct	Annually	Council		
Register of members interests	Annually	Clerk		May

Register of gifts	Monthly	Clerk		Has and will continue to be completed monthly at each Parish Council meeting and recorded in the Minutes of that meeting and the Register.
Declarations of interests recorded in the minutes	Monthly	Clerk		Has and will continue to be completed monthly at each Parish Council meeting and recorded in the Minutes of that meeting and the Register.
Review of Councillor and Clerk training requirements and record	Annually	Clerk/Chairman		May
Policies, procedures and Codes of Practice	Annually	Council		May

The information given above is to be reviewed annually in April and agreed upon at the Annual Parish Council Meeting of the Delabole Parish Council held in May each year, or a later Parish Council meeting as agreed, as being a correct record.

Clerk to Delabole Parish Council