

GREAT ELLINGHAM PARISH COUNCIL

RISK ASSESSMENT

Topic	Risk	Likelihood/Impact	Management/control of risk	Review/Assess/Revise
Business continuity	Risk of Council being unable to continue its operations due to unexpected circumstances	L/H	There is a business continuity plan in place	Review plan annually and update as and when circumstances change.
Precept	Adequacy of precept	L/H	The budget for the following year is prepared by the Clerk & RFO and included on the agenda two months before the Precept form needs to be submitted. This gives Councillors time to review the figures and make adjustments if necessary before final figures are agreed and minuted. The Clerk prepares monthly financial reports which compare the budget to actual expenditure and any variances are looked in to and reported on at the Parish Council Meeting. The Council also annually appoints someone as Internal Auditor to review the Council's financial procedures (this is currently carried out by Cllr Mellor).	Current procedure is adequate.
	Precept requirements not submitted to District Council by the required date	L/M	Breckland District Council issue a notice to submit precept requirements several weeks before this is due and also notify the Parish Council of the due date. This is included on the agenda of the meeting the month before the submission date to allow the Clerk plenty of time to submit the form by the due date. It is current practice at Breckland Council for the relevant officer to chase up any outstanding forms a week before they are due.	Current procedure is adequate – continue to self-manage. Consider drawing up a schedule of dates for regular payments etc to be circulated to all Councillors so they can monitor events.
	Precept not received by Parish Council	L/M	The Clerk reports on all incoming monies on a monthly basis. Council is therefore informed when the money is received- currently April and September.	Current procedure is adequate.
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Financial records	Inadequate records Financial irregularities	L/H	The Council complies with Financial Regulations which set out the requirements. The Council also	Current procedures are adequate.

			refers to the NALC policy on the length of time that records must be kept. Financial records are reviewed on a monthly basis and also annually by the Council auditor (Cllr Mellor) and at the end of the year by the Internal Auditor to comply with the Fidelity Guarantee..	
Bank accounts and banking	Errors made by the bank are unnoticed Bank accounts do not reconcile to the financial records Deposits are not banked promptly Payments are not properly authorised	L/M	The Clerk carries out bank reconciliations on a monthly basis and these are forwarded to Councillors a week before the Parish Council meeting for them to review. The Council Auditor (Cllr Mellor) reviews the payments, receipts and bank statements before each meeting to ensure that these are correct. There is no history of bank errors. All cheque numbers are accounted for with any void cheques being noted as void on the payments schedule. All payments are evidenced by supporting documentation which is signed by two authorised bank signatories. The Clerk is not permitted to be a signatory but may transfer funds between the Council's current and deposit accounts only. All cheques are signed by two signatories, who also sign the cheques stubs to confirm authorisation. All deposits are banked within five working days of receipt and sooner if at all possible.	Ongoing review of the financial procedures by the Council Auditor. Annual review to be carried out by Internal Auditor. Recommendations from the Internal Auditor's report discussed at the relevant Parish Council meeting and suggestions acted on. Procedures have been updated to ensure the cheque number of the payment is included in the minutes.
Cash	Loss through theft or fraud	L/M	The Council does not operate a petty cash system. All receipts are either made directly to the bank or received by cheque, and evidenced by supporting documentation.	Existing procedure adequate
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Payments and expenses	Goods are billed but not received Sales invoices are unpaid Cheque payable is	L/M	The Clerk includes details of all invoices awaiting payment on the agenda for each Council meeting. These are then discussed and approved at the meeting with two nominated signatories signing	Existing procedures are adequate; however the financial regulations should be reviewed on a regular

	incorrect Incorrect invoice received		both the invoices and the cheques to confirm approval. The Council has no stocks. The Council has limited income, other than the precept.	basis.
Protection of physical assets owned by the council – as per Asset Register		L/H	The Council carries out an annual inspection of all fixed assets, checking for any damage, any work needed to maintain the asset and physical condition. The inspection also includes an assessment of public safety and conclusions and recommendations are reported at the Council meeting following the inspection. The Council annually reviews its insurance cover to ensure this is both complete and adequate.	Continue to review assets and insurance cover annually as well as when any new assets acquired or any modifications of assets takes place.
Legal liability as a consequence of asset ownership (public liability)		M/H	Insurance: review public liability insurance cover on an annual basis and in light of any new assets being acquired. Public liability cover was recently increased as part of a change in insurance provider.	Continue to review annually and as and when any new assets acquired or changes in legislation take place.
Employees	Loss of key personnel	L/M	Only one person is employed by the Council – the Clerk. The Council, if necessary, could employ a Locum Clerk through the NALC database until a new Clerk is appointed.	Existing procedures are adequate.
	Actions undertaken by staff	L/H	Only employee is the Clerk to the Council. The Council have in place a full job description detailing the duties to be carried out by the Clerk as well as a contract of employment. The Council is a member of the Norfolk Association of Local Councils. The current clerk is CiLCA qualified.	Regularly review and monitor the Clerk's performance and conduct. Consider annual appraisals and additional training /courses where necessary.
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Councillor allowances	Councillors over-paid	N/A	No allowances are paid to Parish Councillors.	
VAT	Under/over-claiming VAT	L/L	The Parish Council reclaims VAT annually at the end of the financial year. The amounts reclaimed are generally quite small and all amounts claimed are supported by the supplier's VAT reference number.	Existing procedures are adequate.
Salaries and associated costs and HMRC compliance	Incorrect salary paid Incorrect hours paid Incorrect expenses claimed Tax & NI contributions not	L/L	Salary scales are authorised by Councillors using the NALC's pay scales. The Clerk's salary is reviewed annually at the April Parish Council meeting. Salary calculations and evidence of expenses are produced by the Clerk as well as a	Existing payroll procedures are adequate.

	paid on time Tax & NI calculated incorrectly		schedule of payments due to HM Revenue & Customs (Tax and NI). The Clerk uses HM Revenue & Customs own software to compute this and to submit annual returns online. The Clerk is aware of the deadlines for submitting quarterly PAYE/NIC payments and the deadlines for submitting the annual returns. The Clerk does not keep a timesheet but is paid for a standard 5 hours work per week. The Internal Auditor and the Council Auditor review the payroll procedures annually.	
Annual Return	Incomplete or incorrectly completed return Not submitted by the due date	L/M	The annual return is completed by the Clerk and reviewed by the Internal Auditor as well as the Council Auditor. This is then submitted to the May Parish Council Meeting for the Council to approve and sign off the Return. The approval and signing of the return is minuted and then sent to the External Auditor for approval. The External Auditor clearly states the time limit for submitting the return.	Existing procedures adequate.
Grants and donations	Power to pay Authorisation of Council to pay	L/L	All grant and donation expenditure goes through the required Council process of approval, is minuted and authorised by Councillors.	Councillors to request S137 rules if required.
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Grants receivable	Receipts not used for their intended purpose, or properly accounted for.	L/L	One-off grants applied for will have attached terms and conditions which will have to be reported on and will be checked by the relevant body (for example Breckland Council)	Existing procedures adequate.
Best Value Accountability	Overspend on services Poor quality services	L/H	Current procedure is to obtain at least three quotes (in writing) for any substantial work to be carried out or for any material goods to be purchased. The Council currently spends very small amounts on services and so it is unlikely that the Council would be in a position where it would need to ask for formal competitive tenders. At each Council meeting Councillors are required to state whether they have an interest in any items on the agenda and if so may not have any input in	As spending is minimal existing procedures are adequate; however consider additional measures for jobs costing over £500.

			the final decision made, nor influence other Councillors. The Clerk has a list of each Councillor's Financial and Other Interests and therefore will be aware of any conflicts of interest. The Council aims to use the services of local, reputable organisations wherever possible and to obtain best value for money for the Parish.	
Legal Powers	Illegal activity or payments	L/H	All Council payments are included on the agenda, discussed and minuted at Full Parish Council Meetings. Cheques are signed at Council meetings only and apart from in exceptional cases will have been approved in the budget. All payments are also documented in the minutes, not just those of £500 or over, to ensure full transparency regarding the Council's financial transactions.	Current procedure is adequate.
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Minutes, agendas, notices, Statutory documents	Accuracy and legality	M/M	Minutes and agendas are produced in the prescribed method by the Clerk. The Clerk refers to the previous year's minutes before preparing the agenda as a check that all items have been covered. The Clerk also liaises with the Chair before the agenda is published to ensure the Chair is satisfied that the agenda is both complete and correct. Agendas are distributed to Councillors within the required deadlines before the meeting and posted on noticeboards. Minutes are approved and signed at the next Council. Approved minutes are included on the village website and noticeboard and emailed to those parishioners who have requested them.	E-mail the agenda to the Chair for approval before it is distributed to Councillors.
Members Interests	Conflict of interest	L/M	The declaring of interests by members at the meeting is included on every agenda and is also minuted. It is usual practice for any Councillor with an interest to be required to leave the Meeting whilst that item is discussed.	Members take responsibility to update their register.

			Councillors have to complete a Declaration of Interests form and inform the Clerk of any changes in circumstances.	
Insurance	Inadequate cover Compliance Fidelity Guarantee	L/H	An annual review of insurance cover is undertaken in the two months before the insurance is due. Employers liability insurance is a necessity and must be covered. Asset cover is reviewed annually, referring to the asset register and any additions/improvements made in the year. Whilst best value for money is sought adequate insurance cover is the overriding factor and only known, reputable companies with experience of insuring Parish Councils are used. The Clerk uses companies which are approved by the Norfolk Association of Local Clerks.	Insurance documents are currently reviewed by the Clerk and discussed at Council. Continue to self-manage.
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Council records	Loss through fire, theft, damage	L/H	The Parish Council records are stored at the home of the Clerk. Records include correspondence, minutes, personnel records, insurance documents and planning applications. Recent materials are stored in a filing cabinet and chest of drawers (not fire-proof) and older more historical records are held at Norfolk Archives. Computer files (including financial reports, minutes, agendas, correspondence etc) are backed up online on a monthly basis using Dropbox. The Chairman has the log in details and password so that these can be accessed remotely.	Damage and theft is unlikely, but should be considered. The Chairman is able to recover records dating from November 2010 (when the current clerk started) remotely in the event that the Clerk was taken ill or unavailable.
Handling complaints	Risk to Council's reputation and integrity	L/H	The Parish Council has adopted and published a complaints procedure.	Procedure adheres to SLCC recommended practice and should be sufficient. There is no history of complaints to the Parish Council.
Rights to information	Breach of the Freedom of Information Act 2000	L/H	The Council follows the guidelines set out by the Data Protection Act 1998 and Freedom of Information Act 2000, and detailed in the SLCC	Current procedures adequate. Review annually and when new legislation

			Clerk's Manual Ref D31-D33. The Council publishes the minutes on the village website and agendas are posted on three noticeboards in the village, within prescribed deadlines, prior to Council meetings. All payments and receipts are published on the agenda and in the minutes.	comes in to force.
Meeting location	Adequacy Health and safety	L/L	The Parish Council meetings are held at Great Ellingham Recreation Centre. The premises and facilities are considered adequate for Parish Council meetings. Procedures are in place to ensure fire doors are unlocked prior to the meeting and the Recreation Centre have to comply with Fire and Health and Safety Regulations.	Existing location adequate.