

QUENINGTON PARISH COUNCIL RISK ASSESSMENT

| Subject | Risks identified | Level of Risk | Management control of risks | Assessment |
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| Councillors | Losing Councillor membership or having more than 4 vacancies at any one time. | L L | When a vacancy arises there is a legal process to follow. This either leads to an election or into a co-option process. An election is out of the Parish Council's control. The co-option process begins with an advert, acceptance of applications, consideration of applicants and co-option vote at a Council meeting then appointment. If there are more than 4 vacancies at any one time on the Council it becomes inquorate. The legal process of Cotswold District Council (CDC) appointing members takes place. | Existing procedures adequate. Procedures of another body are adequate |
| Precept | Adequacy of precept. Requirements not submitted to CDC in time. Amount not received by CDC. | L L L | Regular budget review by Parish Council. Precept should be considered by Council before the deadline - deadline should be ascertained from CDC asap. The Clerk informs Council when the monies are received (approx April/May and September time). | Existing procedures adequate. |
| Financial records | Inadequate records. Financial irregularities. | L L | The Council has Financial Regulations which set out the requirements. Twice yearly review by Councillor of financial records. | Existing procedure adequate. Review Financial Regulations Annually. |

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| Bank and banking | Inadequate checks. Bank mistakes. Loss of signatories. | L L L | The Council has Financial Regulations which set out the requirements for banking, cheques and reconciliation of accounts. The Clerk reconciles the bank accounts every 2 months before each scheduled meeting, any problems/irregularities are dealt with immediately by informing the bank and awaiting their correction. Monitor the bank statements regularly. Council would choose replacements but the Bank takes time to implement changes, this mostly happens after an AGM/election. <i>As is required by Standing Orders: the clerk will access internet banking sites directly and not via a search engine. A sealed dated envelope is held by the Chairman containing the password and PIN. This may only be opened in the presence of 2 other Councillors and then reported to full Council. Any transactions to be carried out electronically must be agreed by Full Council in advance</i> | Existing procedure adequate |
| Internet banking (if used) | | | | |
| Cash / Loss | Loss through theft or dishonesty. | L | The Council has Financial Regulations which set out the requirements. Cash/cheques received are banked within 7 banking days. There is no petty cash or float. This is audited by the Internal Auditor annually. | Existing procedure adequate. |
| Litigation | Potential risk of legal action being taken against the Council. | M | Public liability insurance covers general personal injury claims where the Council is found to be at fault, but not spurious or frivolous claims - these cannot be insured against. | Insurance is adequate for requirements but there is still risk of other claims. |
| Reporting and auditing. | Information communication compliance. | L | A Clerk's report is produced bimonthly and presented to Council, discussed and approved at the meeting. This report includes, bank reconciliation and a break down of receipts and payments balanced against the bank. | Existing procedure adequate. |
| QPC run activities. Existing procedure adequate. | Risk of financial loss. | L | If finance is not secured in advance there may be some financial risk which would need to be covered by the council's reserves. No financial outlay for car boot sales. | Each activity needs to be assessed on an individual basis. |
| Grants and support – payable. | Power to pay. 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 the S137 power of expenditure. | Existing procedure adequate. Parish Councillors request S137 rules if required. |

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| Grants – receivable. | Receipts of Grant . | L | The Parish Council does not presently receive any regular grants. One off grants would come with terms and conditions to be satisfied. | Procedure would need to be formed, if required. |
| Best value Accountability . | Work awarded incorrectly. Overspend on services. | L M | Normal Parish Council practice would be to seek, if possible, more than one quotation for any substantial work required to be undertaken or goods. For major contract services, formal competitive tenders would be sought. If a problem is encountered with a contract the Clerk would investigate the situation, check the quotation/tender, research the problem and report to Council. This is covered in the Financial Regulations. | Existing procedure adequate. Include when reviewing Financial Regulations. |
| Salaries and assoc. costs. | Salary paid incorrectly - Wrong hours paid/ Wrong rate paid. False employee. Wrong deductions of NI or Tax. Unpaid Tax & NI contributions to the Inland Revenue. | L L L L | The Parish Council authorises the appointment of all employees through all council meetings. Salary rates are assessed annually by Council and follow NALC recommendations. The Clerk's report details payments to the Inland Revenue (for Tax and NI). These are inspected at the Council meetings and signed off. The Tax and NI is worked out using an Inland Revenue computer programme updated annually. All Tax and NI payments are submitted in the Inland Revenue Annual Return. The Clerk has a contract of employment and job description. Salaries are paid in arrears, calculated on hours worked that month. | Existing appointment system adequate. NALC recommendations followed. A Confidential session, at a nominated PC meeting, needs to be held to carry out an annual review. |
| Employees. | Loss of Clerk. Fraud by Clerk. Actions undertaken by clerk. Health and Safety | L L L L | Chairman to decide course of action. The requirements of the insurance to be adhered to with regards to Fraud. The Clerk should be provided with relevant training, reference books, access to assistance and legal advice required to undertake the role. Health & Safety issues relating to the clerk are with regard to working in village hall. | Membership of the GAPTC. Monitor working conditions, safety requirements and insurance regularly. |
| VAT. | Re-claiming/charging. | L | The Council has Financial Regulations which set out the requirements. VAT is claimed regularly. | Existing procedure adequate. |

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| Employers Annual Return. | Paying and accounting for NI and Tax of employee's salaries. | L | Government online Real Time PAYE used monthly. | Existing procedure adequate. |
| Audit – Internal. | Audit completion within time limits. | L | Internal auditor is appointed by the Council. Internal auditor is supplied with the relevant documents to audit and the form to complete and sign for the External Auditor. | Existing procedure adequate. |
| Annual Return. | Completion/ Submission within time limits. | L | Annual Return is completed and signed by the Council, submitted to the internal auditor for completion and signing then checked and sent on to the External Auditor within time limit. | Existing procedure adequate. |
| Legal powers. | Illegal activity or payments. | L | All activity and payments within the powers of the Parish Council to be resolved and minuted at Full Parish Council Meetings as per the Financial Regulations prescribe. | Existing procedure adequate. |
| Minutes/ Agendas/ Notices Statutory documents. | Accuracy and legality. | L | Minutes and agenda are produced in the prescribed method by the Clerk and adhere to the legal requirements and best practice guidelines. Minutes are approved and signed at the following Council meeting. Minutes and agenda are displayed according to the legal requirements. | Existing procedure adequate. Guidance/training to Chair should be given (if required). Members to adhere to Code of Conduct. |
| | Business conduct. | L | Business conducted at Council meetings should be managed by the Chair. | |
| Members' interests. | Conflict of interest. Register of Members interests. | L M | Although not a requirement, the declaring of interests by members at a meeting should be an obvious process to remind Councillors of their duty and should remain on the agenda. Register of Members Interest forms should be reviewed regularly by Councillors. | Existing procedure adequate. Members take responsibility to update their Register. |

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| Insurance. | Adequacy. | L | An annual review is undertaken (before the time of the policy renewal) of all insurance arrangements in place. Employers and Employee liability insurance is a necessity and must be paid for. Ensure compliance measures are in place. | Existing procedure adequate. Review insurance provision annually. |
| | Cost. | L | | |
| | Compliance. | L | | |
| Assets. | Loss or Damage. Risk/damage to third party(ies)/property. | L | An annual review of assets is undertaken for insurance provision, storage and maintenance provisions. | Asset register updated annually. |
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| Maintenance. | Poor performance of assets or amenities. Risk to third parties. | L | All assets owned by the Parish Council are regularly reviewed and maintained. All repairs and relevant expenditure for these repairs are actioned/authorised in accordance with the correct procedures of the Parish Council. All assets are insured and reviewed annually. | Existing procedure adequate. |
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| Meeting location. | Adequacy. Health & Safety. | L L | The Parish Council Meetings are held at Quenington Village Hall. The premises and the facilities are considered to be adequate for the Clerk, Councillors and Public who attend from Health & Safety, Disability Discrimination and comfort aspects | Existing location adequate. |
| Council records – electronic. | Loss through: theft, fire, damage corruption of computer | L M | Council's electronic records are stored on the Clerk's lap top. Back-ups are stored to a 'cloud' – Cobian Backup Gravity. | Existing procedure adequate. |
| Council records - paper | Loss through: theft, fire, damage. | M | Papers are stored in locked metal cabinet in locked room. Key holders are Clerk and Village Hall committee. | Fire cabinet being investigated. |

Approved at meeting on 14th May 2020.