

CLIFFORD PARISH COUNCIL - RISK REGISTER MARCH 2017

Risk	Assessment	Internal Control Measure
Protection of physical assets (material damage)	Community Sports Ground facilities are of high value & at risk from vandalism	Insurance Cover
Public Liability	Few events but Playground is high risk. Building use covered by users' own insurance cover	Insurance Cover Annual Safety Check of playground. Recommendations acted upon swiftly.
Business Interruption (Consequential loss)	Work can be conducted with computer, internet connection and mobile phone	Data is synced to OneDrive & backed up daily to Network Attached Drive.
Loss of cash through theft or dishonesty (Fidelity Guarantee)	Very small amount of cash handled	Insurance Cover Cheques/cash deposited in bank as soon as possible
Money (in premises/in transit)	Very small amount of cash handled	Cash/cheques deposited in bank as soon as possible after receipt.
Employer's Liability	One employee – statutory cover required	Insurance Cover
Libel and slander		Insurance Cover
Personal Accident (Employees/volunteers/members)	Councillors carry out work with risk of injury – Christmas tree, Northways Working party	Insurance Cover
Maintenance for vulnerable amenities or equipment	Playground is high risk.	Annual safety check by expert company & recommendations acted upon swiftly
Banking arrangements, including borrowing or lending	Council has funds to invest	Investment Policy agreed July 2012
Supplies & services provided to the Council	Footpaths & Open Space Maintenance Contract	Contractors provide evidence of compliance with all H&S Standards, including adequate insurance cover Standing Orders & Financial Regulations dealing with the award of contracts etc.
Keeping financial records in accordance with statutory requirements	Small number of transactions Use of spreadsheet, rather than bought in accounting software, raises risk of calculation errors	Internal Audit reviews accounts twice a year with a third of transactions checked annually. Annual External Audit
Ensuring all business activities are within the Council's legal powers	Clerk is CilCA qualified. Councillors are experienced. Council has General Power of Competence and so much wider powers than previously	Expenditure controlled through Council minutes and when necessary, the Clerk seeks advice.
Ensuring that all requirements are met within employment law and Inland Revenue regulations	One employee	Payroll and HMRC returns carried out using HMRC's Basic PAYE Tools. Printout of P11 calculation checked by Chairman every month NALC standard contract with supporting policies
Ensuring all requirements are met under Customs & Excise Regulations	Small number of transactions	Checked by Internal Auditor. Clerk takes expert advice for special projects.
Ensuring the adequacy of the annual precept within sound budgetary arrangements	Income & expenditure items are either known beforehand (Clerk's salary, loan repayment, open spaces contract) or under Council's control.	Budget requirements identified when fixing precept. Adequacy & use of earmarked funds has been examined.

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	Responsibility for building at Community Sports Ground increases risk of emergency expenditure.	<i>Formal agreements on financial responsibilities to be agreed with major users of building.</i>
Ensuring the proper use of funds granted to local community bodies under specific powers or under Section 137	Section 137 not applicable as Council has General Power of Competence. Council still accountable for use of funds.	Grant Application Policy.
Proper timely and accurate reporting of Council business in the Minutes	Small village with multiple means of communication – village hall notice board, web site & Outlook.	All Council and Committee minutes are approved at following Parish Council meeting. (Held monthly except for August). Unconfirmed Minutes are uploaded onto web site and put on village hall notice board once councillors have had an opportunity to comment on their accuracy.
Responding to electors wishing to exercise their right of inspection	Statutory requirement	Public notice of annual audit displayed. Books available for inspection.
Proper document control	Small number of physical documents Risk of fire at Clerk's home	Key legal documents held by NatWest Bank Records Management & Retention Policy agreed February 2012
Register of Members' interests accurate and up-to-date	Statutory requirement	All Members have completed Register of Interest forms. These are supplemented by declarations of personal and prejudicial interests at meetings as appropriate. Register is available directly from Council's website.
Staffing	One employee	Clerk has signed Contract of Employment and Job specification & paid according to nationally agreed scale.
Expenditure approval	Controls specified in Financial Regulations No petty cash.	Financial Regulations reviewed annually. Proposed expenditure itemised in Agenda and then minuted. Two Members sign cheques and cheque stubs. Checked by Internal Auditor twice a year.
Income control	Very little cash. Grants from Leeds City Council and allotment rents	Income is itemised in Agenda and then minuted. Checked by Internal Auditor twice a year.
Health & Safety	Councillors carry out fairly high risk tasks. Playground is high risk.	Councillors are experienced. Annual safety check by clerk and a councillor of all assets. Annual safety check by expert organisation on Playground.
Documented procedures to deal with enquiries from the public		Full compliance with the Freedom of Information Act and Data Protection Act. Complaints Procedure agreed February 2013.