

Skelton cum Newby Parish Council Risk Assessment

Re-approved at Annual Meeting 9th May 2019

Risk	Risk Factor	Control Method
Finance		
Fraud, theft or embezzlement	Low	<ul style="list-style-type: none"> a. Two approved signatures required on each cheque. b. The Parish Council does not run a petty cash system. c. Internal audit carried out by independent person with accountancy experience d. Parish Council has Fidelity Insurance. e. No Councillor may sign a cheque payable to themselves or to a company in which they have a pecuniary interest (<i>as stated in Financial Regulations</i>). f. All internet banking transactions to be pre-approved by a Councillor and an email trail retained for audit purposes.
Precept not submitted/not paid	Low	<ul style="list-style-type: none"> a. Diary/reminder system in operation to ensure precept deadline is adhered to and that the precept is received.
Invoices received not processed or cheque payments wrongly processed	Low	<ul style="list-style-type: none"> a. All invoices checked by Clerk or a council member for accuracy b. At each meeting payments are authorised by the full Council. c. Cheque stub and invoice are initialled as verified by the two cheque signatories.
VAT Claims not made	Low	<ul style="list-style-type: none"> a. VAT claim submitted annually. b. Diary/reminder system in operation to ensure VAT re-payment received.
Accounts & book-keeping incorrect	Low	<ul style="list-style-type: none"> a. Clerk maintains proper records. b. Internal and external audit carried out annually.
Inadequate or mismanaged budgets	Low	<ul style="list-style-type: none"> a. Updated budget submitted to Council at every quarter or meeting.
Costs of services excessive	Low	<ul style="list-style-type: none"> a. Quotations requested for all regular services. b. Service costs reviewed annually.

Insurance level incorrect	Low	<ul style="list-style-type: none"> a. Review of insurance cover is carried out annually to ensure relevant liabilities are insured. b. Clerk holds copies of all policies.
Bank account unsuitable	Low	<ul style="list-style-type: none"> a. Clerk carries out regular review of available accounts, looking at services and interest offered
Clerk		
Legal issues surrounding Parish Council as an employer	Low	<ul style="list-style-type: none"> a. Contract of employment is signed and on file.
Salary payment incorrect / not made	Low	<ul style="list-style-type: none"> a. Payment made by quarterly invoice which is approved by full Council at meeting.
Enforced absence of Clerk	Low	<ul style="list-style-type: none"> a. A Councillor will take the Minutes / undertake essential duties.
General		
Meeting mismanagement	Low	<ul style="list-style-type: none"> a. Council is kept updated of new procedural legislation by Clerk. b. Standing Orders exist to ensure all items are managed correctly and are reviewed and adopted annually.
Minutes mismanagement	Low	<ul style="list-style-type: none"> a. Minutes are numbered and dated. b. Minutes are approved by the Council.
Minutes destroyed or lost	Low	<ul style="list-style-type: none"> a. Signed copies of minutes are kept in folder in secure place (Clerk's home). b. Electronic copy of minutes kept on computer, backed up onto hard drive and published on the Council web site.
Security of Council documents	Low	<ul style="list-style-type: none"> a. Documents are kept in secure place (Clerk's home). b. Electronic copies are kept and backed up, and published on the web site.
Members interests	Low	<ul style="list-style-type: none"> a. Members are asked annually to complete/update a Register of Interest Form. b. Each Parish Council meeting agenda includes item re "Declaration of interest" and the Chairman asks all members present to declare an interest if appropriate. c. If an interest is declared it is recorded in the minutes.

Unlawful actions	Low	<ul style="list-style-type: none"> a. Clerk advises Council regarding appropriate legislation and regulations. b. Clerk ensures Council adheres to all standing orders and financial regulations. c. Clerk deals with complaints according to adopted procedures. d. Council subscribes to YLCA, which includes NALC for information and legal advice.
Existence of Council Policies	Low	<ul style="list-style-type: none"> a. Clerk ensures that relevant policies are drafted and put to Council for adoption. b. Clerk ensures that policies are reviewed as appropriate. c. Clerk ensures that Council actions are within adopted policies.
Unavailability of Meeting Room	Low	<ul style="list-style-type: none"> a. Annual timetable of meetings published in April and availability of Village Hall checked.
Lack of information for public	Low	<ul style="list-style-type: none"> a. Web site exists and Council information regularly posted on it. b. Minutes are posted on notice boards and on web site and emailed on request. c. Policies are posted on web site within 1 month of adoption. d. Information re audit etc published according to statutory guidance. e. Clerk deals with requests for information according to adopted and published Publication scheme. f. Parish Council information is published in a Newsletter delivered to residents.
Councillor disqualification through non-attendance	Low	<ul style="list-style-type: none"> a. Clerk notes apologies, keeps attendance records and advises Council if any Councillor is approaching limit for disqualification.
Loss of or damage to property	Low	<ul style="list-style-type: none"> a. Buildings and contents insurance held.