**Osmaston and Yeldersley Parish Council Risk Assessment 2022**

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| **Topic** | **Risk** | **Management/control of risk** | **Review/Assess/Revise** |
| Business Continuity | Risk of Council not  being able to continue  its business due to an  unexpected or tragic  circumstance | Should the Chair fall ill and be unable to act as Chair one of the other Cllrs will assume the position of Chair. Should the Clerk fall ill and be unable to work then in the short term a Note Taker shall be employed on a temporary basis to take minutes (meetings take place every two months). | Review should issues arise. |
| Precept | Adequacy of precept | To determine the precept amount required, the Parish Council regularly receives budget update information and the precept is an agenda item at a full Council meeting. At the November PC meeting Council receives a budget update report, including actual position and projected position to end the year and indicative figures or costings obtained by the Clerk.  With this information the Council maps out the required monies for standing costs and projects for the following year and applies specific figures to budget headings, the total of which is resolved to be the precept amount to be requested from the District Council. This figure is finalised at the January meeting. This figure is submitted by the Clerk in writing to the District Council.  The Clerk informs Council when the monies are received (April). | Existing procedure adequate. |
| Financial Records | Inadequate records  Financial irregularities | The Council has Financial Regulations which set out the requirements. | Existing procedure adequate.  Review the Financial  Regulations when necessary. |
| Bank and Banking | Inadequate checks  Loss  Charges | The Council has Financial Regulations which set out the requirements for banking, cheques and reconciliation of accounts. | Existing procedure adequate.  Review the Financial  Regulations and bank signatory lists as necessary. |
| Cash | Loss through theft or dishonesty | The Council does not use Cash. There is no petty cash or float. | Existing procedure adequate. |
| Reporting and Auditing | Information communication  Compliance | An I&E update is included on the Agenda and Cllrs are asked for comment at the meeting. Invoices for payment are presented at the meeting.  Clerk does not sign cheques unless one of the Cllrs is absent. There are three Cllrs with signatory rights for cheques and two Cllr with signatory rights for online bank payments.  Council undertakes an internal audit at the start of each financial year to comply with the Fidelity Guarantee. | Existing communication  procedures adequate.  Information is included in MPC Financial Regulations. |
| Direct costs  Overhead  expenses  Debts | Incorrect invoicing  Cheque payable  incorrect  Unpaid invoices | The Council has Financial Regulations which set out the requirements.  One Councillor will ideally check each invoice against the cheque book / associated paperwork and initials the invoices. Council approves the list of requests for payment. | Existing procedure adequate. |
| Grants payable | Power to pay  Authorisation of Council  to pay | 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. |
| Grants - receivable | Receipts of Grant | The Parish Council does not presently receive any regular grants. One off grants would come with terms and conditions to be satisfied. | Existing procedure adequate. |
| Charges – rentals payable | Payments of charges, leases, rentals | The Parish Council uses the meeting room at The Shoulder of Mutton public house free of charge. One of the Cllrs is the landlord of the public house and therefore cannot benefit from his role as Cllr. | N/A |
| Charges – rentals receivable |  | N/A | N/A |
| Best value Accountability | Work awarded incorrectly  Overspend on services | 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. | Existing procedure adequate. |
| Salaries and associated 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 | The Parish Council only employs one member of staff: the Clerk. Recruitment is undertaken by the Chair and Cllrs.  The Clerk works from home.  Salary rates are assessed annually by the Parish Council and applied on 1 April each year.  The Clerk provides the Council with wage slips ever second month for hours worked. The Clerk is paid bi monthly that is six times a year.  The Clerk earns under £7,475 per year.  The Clerk uses HMRC PAYE software to run payroll and generate payment information to HMRC.  The Clerk keeps a time sheet and has a contract of employment and job description. | Existing appointment and payment system is adequate. |
| Employees | Loss of key personnel  Fraud by staff  Actions undertaken by  staff Health & Safety | The requirements of the Fidelity Guarantee insurance to be adhered to with regards to Fraud.  The Clerk should be provided with relevant training and access to assistance and legal advice required to undertake the role. | Existing procedure adequate – covered by insurance.  Membership of DALC. |
| Councillor allowances |  | No allowances are allocated to Parish Councillors | No procedure required |
| Election costs | Risk of an election cost | Risk is higher in an election year. When an election is due the Clerk will obtain an estimate of costs from the District Council for a full election and an uncontested election. There are no measures which can be adopted to minimise the risk of having a contested election as this is a democratic process and should not be stifled. | Existing procedure adequate |
| VAT | Re-claiming/charging | The Council has Financial Regulations which set out the requirements | Existing procedure adequate |
| Annual Return | Submit within time limits | The Annual Return / Certificate of Exemption 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 procedures adequate |
| Legal Powers | Illegal activity or payments | All activity and payments within the powers of the Parish Council to be resolved and minuted at Full Parish Council Meetings, including a reference to the power used. | Minutes |
| Minutes/Agendas/Notices Statutory Documents | Accuracy and legality    Business conduct | Minutes and agenda are produced in the prescribed method by the Clerk and adhere to the legal requirements.  Minutes are approved and signed at the next Council meeting. Minutes and agenda are displayed according to the legal requirements on the village noticeboard and the parish council website.  Business conducted at Council meetings should be managed by the Chair. | Existing procedure adequate.  Guidance/training to Chair  should be given (if required).  Members to adhere to Standing Orders. |
| Members interests | Conflict of interest  Register of Members interests | 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 inform the Clerk who will  update their Register. |
| Insurance | Adequacy  Cost  Compliance  Fidelity Guarantee | 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.  Ensure Fidelity checks are in place. | Existing procedure adequate.  Review insurance provision  annually.  Review of compliance.  Covered by insurance. |
| Data protection | Policy  Provision | As of 25th May 2018 the Parish Council is subject to GDPR. The Parish Council is registered with the Information Commissioner’s Office. | Existing procedure adequate |
| Freedom of Information Act | Policy  Provision | There have been no requests for information to date and if a substantial request arrives then this may require many hours of additional work for the Clerk. The Council is able to request a fee if the work will take more than 15 hours but the applicant also has the right to re -submit the request broken down into sections, thus negating the payment of a fee. This would be on the understanding that, given the limited finances of the Council, and the Clerk’s contract limiting work to around 8 hours a month, that completion of this task may take at least a year. | Monitor and report any  impacts of requests made  under the FOI Act. |

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| Assets | Loss or Damage  Risk/damage to third party(ies)/property | The Clerk will check the assets on an annual basis usually between May and June The Council has seven assets – bus shelter, seat, telephone kiosk, laptop, MS software, Defibrillator & heated cabinet, noticeboard and information board. | Insurance to confirm cover |
| Notice boards | Risk/damage/injury to  third parties | Noticeboard is on the corner of Ladyhole Lane. |  |
| Street furniture | Risk/damage/injury to  third parties | The bus shelter, seat, telephone kiosk, laptop, MS software, defibrillator, heated cabinet, noticeboard and information board are covered by the Parish Council’s insurance policy should a third party be injured by it. | Adequate insurance in place. |
| Meeting location | Adequacy  Health & Safety | The Parish Council Meetings are held at The Shoulder of Mutton..  The premises and the facilities are considered to be adequate for the Clerk, Councillors and Public who attend from Health and Safety and comfort aspects. | Existing location adequate. |
| Council records – paper | Loss through:  theft  fire  damage | The Parish Council records are stored at Ashlee Cottage. Records include historical correspondence, minute books have been sent to the Records Office at Derbyshire Dales. Records such as personnel, insurance, salaries etc. are in lever arch files (not fire proof)) or held electronically. Information required under the Transparency Act is on the parish council website. | Damage (apart from fire) and  theft is unlikely and so provision adequate. |
| Council records - electronic | Loss through:  Theft, fire, damage  corruption of computer | The Parish Council’s electronic records are stored on the Clerk’s computer. Payroll records are stored on the PC laptop. Back-ups of the files are taken at regular intervals. | Existing procedure adequate |