

# **Marhamchurch Parish Council**

## **14 Wentworth Close, Lynstone, Bude, EX23 0RA.**

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### **Risk Assessment and Management 2018/2019**

Adopted 18 June 2019

Each Council should have in place a system to help it to manage risk. This system will be simple for the smallest parishes and more complex for larger parish and town councils. A council's internal auditor may use this risk management system to help to identify what tests to carry out as part of the audit.

Risk management is important. The failure to manage risks effectively can be expensive in financial terms and also in terms of service delivery. Most clerks will already be assessing and managing risks in some way or other but there may be room to improve and document existing practices.

Members are ultimately responsible for risk management because risks threaten a council's ability to achieve its objectives. The clerk should therefore ensure that members should:

- Identify the key risks facing the council
- Evaluate the potential to the council of one of these risks taking place; and
- Agree measures to avoid reduce or control the risk or its consequence.

Area	Risk	Risk Level H/M/L	Potential Impact H/M/L	Management/Control of risk	Review/Action required
<b>Assets</b>	Protection of physical assets including the Cemetery.	M	H	Insured. Value increased as necessary. Asset Register. Periodic inspections.	Carry out re-valuation exercise annually. Ensure public liability insurance is held by Cemetery Maintenance Team.
	Security of buildings, equipment etc	L	M	Documents kept in metal, locked filing cabinet at Clerk's home. Property is kept secure.	Maintain existing procedures.
	Maintenance of play equipment. Hazard to service users.	M	M	Play equipment currently maintained on an ad hoc basis with weekly visual inspections.	Action any defects asap after notification.
<b>Finance</b>	Banking (errors or irregularities)	L	L	Four accounts held with TSB. MPC Playpark Cheque & Savings, and MPC Cheque & Savings. Internal quarterly checks. Reports to monthly meetings.	Maintain existing procedures
	Risk of consequential loss of income	L	M	Ensure adequate reserves.	Maintain existing procedures.

	Loss of cash through theft or dishonesty	M	H	Adherence to adopted financial regulations – reviewed annually. Receipts issued and banked by the Clerk. Cheques signed by three Councillors. Internal Audit control checks in place.	Maintain existing procedures.
	Financial controls and records (payments and invoicing errors)	M	M	Monthly schedule of payments prepared by Clerk and reported to Council. Three signatories on cheques. Internal and external audit.	Maintain existing procedures. Additional training for Clerk.
	Compliance with VAT Regulations, PAYE, NI & Pension Regulations	L	H	Comply with HMRC regulations. Minimum once annual return to be made. Internal audit to check.	Maintain existing procedures.
	Budget preparation (inadequate)	L	M	Sound budgeting to underlie annual Precept. Council receives detailed budgets in the late autumn. Precept derived directly from this. Expenditure against budget reported to the Council regularly.	Maintain existing procedures.
<b>Liability</b>	Risk to third party, property or individuals	M	M	Public Liability Insurance in place to £10m. Open spaces checked regularly.	Review insurance cover annually.

	Compliance with Employment Law	M	M	Membership of CALC for ongoing advice updates. Employer Liability Insurance in place.	Maintain existing procedures.
	Safety of Staff and visitors	M	M	Inspection of safety equipment as set out in procedures manual – complete check sheets monthly.	Maintain existing procedures.
	Ensuring activities are within legal powers	M	L	Clerk clarifies legal position on any new proposal.	Legal advice to be sought where necessary.
<b>Administration</b>	Incomplete register of interests (Councillor)	M	L	Regular reminder to members. Code of Conduct training for members.	Maintain existing procedures.
	Failure to declare interests (Councillor)	M	L	Regular reminder to members.	Maintain existing procedures. Pursue Councillor training when available.
	Breach of confidentiality (Councillor/Staff)	M	L	Regular reminder to members/staff.	Maintain existing procedures. Pursue Councillor and staff training when available.

<p>Improper and untimely reporting of meetings via the minutes</p>	<p>M</p>	<p>M</p>	<p>Council to normally meet monthly to receive and approve minutes of the previous meeting.</p> <p>Minutes to be made available to press and public on the Council Noticeboard and via the Council website.</p>	<p>Maintain existing procedures</p>
<p>Risk of not adhering to GDPR</p>	<p>M</p>	<p>L</p>	<p>Refer to Policy adopted. Clerk to obtain signed Consent forms from residents, and keep in designated file.</p>	<p>Maintain existing procedures.</p>

### ANNUAL REVIEW

<b>Business Activity</b>	<b>Frequency of Review</b>	<b>Responsibility</b>	<b>Comments</b>	<b>Date Last Reviewed</b>
Insurance	Annually	Clerk		May 2019
Assets inspection	Annually	Clerk		May 2019
Update asset register	Annually	Clerk		May 2019
Banking arrangements	Annually	Clerk		March 2019
Insurance providers	Annually	Clerk		May 2019
Budget agreed	Annually	Council		December 2018
Precept agreed	Annually	Council		December 2018
Budget monitored	3 monthly	Council		July 2019
Bank reconciliation	Monthly	Council		July 2019
Review of Financial Regulations	Annually	Council		June 2019
Members register of interests	Annually	Clerk		June 2019
Transparency Code, Freedom of Information, Data Protection Audits	Annually	Clerk		
Staff appraisals, including pay, contracts	Annually	Staffing Committee		November 2018
Internal Audit	Annually	Internal Auditor		June 2019
External Audit	Annually	Clerk		April 2018

<b>Business Activity</b>	<b>Frequency of Review</b>	<b>Responsibility</b>	<b>Comments</b>	<b>Date Last Reviewed</b>
Minutes properly produced and published	Monthly	Clerk		Monthly
Standing Orders Reviewed	Annually	Council		
Back-ups taken of all computer records	Daily	Clerk		Weekly
Review back-up process	Annually	Clerk		March 2018
Check key access	Annually	Clerk		November 2018

The information given above is to be reviewed annually in March and agreed upon at the Annual Parish Council Meeting of the Marhamchurch Parish Council held in May each year or later meeting as agreed as being a correct record.