

**DONYATT PARISH COUNCIL
RISK ASSESSMENT**

			Key: H/M/L High, Medium or Low
ADOPTED	16th September 2016: Min No 16/115		
TOPIC	RISK IDENTIFIED	H/M/L	MANAGEMENT OF RISK
FINANCE			
Internal Audit	The Council not carrying out an Internal Audit as legally required. The appointment of the Internal Auditor must be a competent person to carry out an internal audit and independent from the council	M	The Council has appointed an appropriate, independent IA with clear terms and conditions together with an audit plan. Checks will be carried out at least once in the financial year
Invoices	Cheque payable is wrong amount. Cheque payable to wrong party. Cheque signed and left blank	L	Two signatures to sign cheques. A Cllr required to initial invoice and cheque stubs. Blank cheques are never signed. The Clerk retains the cheque books. Internal Audit check
Bank Statements	The Financial monthly report is not a true statement of the funds in the bank	L	The report reconciles to the most recent bank statements. A Cllr checks the statements against the corresponding financial report. Internal Audit check
Compliance with Customs and Excise Regulations	VAT not claimed	L	VAT is claimed at least once a year. Internal Audit check
Salaries	Incorrect hours paid. Fictitious employee	L	Members check monthly schedule of cheques. Internal Audit check. Fidelity Insurance
Reimbursements	Wrong amount claimed by Clerk or Councillors	L	Till receipts submitted. Members check monthly schedule of cheques. Internals Audit check. No petty cash.
Compliance with Inland Revenue regulations	Late incorrect end of year return	H	The Clerk submits RTI every month but has to remember to do so.

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Budgets	The Council has not allowed sufficient allocation of money to run its business for the forthcoming year	M	The budget is set in January outlining estimated expenditure and income for the next financial year. A provision for contingency and a Gratuity as per the Employment Contract. General reserve at least 1/3rd of total expenditure for one year. Actual income & expenditure is checked on a regular basis. Internal Audit check
Elections	Insufficient provision for a contested election	L	Reserve of £800
Borrowing	Complying with borrowing restrictions	L	Council resolution: RFO to seek advice from SALC
ASSETS			
Asset Register	No list of assets. Loss or damage to assets Insufficient Insurance	M	A list of Assets maintained. Asset checked yearly and noted of any further action required. Insurance cover reviewed yearly. Internal Audit check
LIABILITIES			
Liability	Ensuring activities are with legal powers	L	Council has met the criteria for Power of General Competance which means the Council can do anything as long as it is legal and not within powers of other Local Authorities.
Liability	Proper and timely reporting via the Minutes	L	Draft minutes are produced within a month of a meeting and are posted on the web site. Minutes are approved at the next meeting
Liability	Risk to third party, property or individuals	M	Public Liability Insurance cover

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Employment Liability	Compliance with Employment Law. Compliance with Pension obligations	M	All employees have Contracts of Employment. Training programme for Proper Officer/Cllrs via membership to SALC and SLCC.
Liability - Fines & Penalties	Fined by the Data Protection Agency for not registering as required by law. Late submission of on line filing for PAYE and Year End Return	M	Register with the Data Protection Agency. Council has adopted a Publication Scheme. Internal Audit check
OTHER RISKS			
Financial Regulations and Standing Orders	Not carrying out good practice as recommended by NALC	L	Adoption of Financial Regulations and Standing Orders as recommended by NALC
Urgent expenditure	Expenditure on items, i.e. repairs, that can not wait for approval at the next available council meeting	L	The Clerk in consultation with the Chairman has delegated powers to authorise payment of up to £200
Cllrs/Clerk site visits	Cllrs, Clerk could be in danger of not being seen by vehicles, cyclists and horse riders especially on highways	M	Use of high visibility waistcoats to wear when on footpath highways/footpath activities and planning site visits
Proper Document Control	Security of documents and storage	M	Paper documents are filed in a filing cabinet and Council's legal and leases are with the Council's solitors. Data storage are stored to comply with the Data Protraction Act. Regular back-ups with electronic records
Councillor Propriety	Compliance with regulations on Register of interests, gifts and hospitality	M	Clerk to ensure that Register of Interests are completed by 28 days. Copies are sent to SSDC and web sites.Councillors have a copy of the Council's Code of Conduct which outline their responsibilities in regard to gifts and hospitality. Declaration of Interest in an agenda item at every Council meeting

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