

## Naseby Parish Council Risk Assessment

This document has been produced to enable the Council to assess the risks that it faces and satisfy itself that it has taken adequate steps to minimise them. In producing this assessment the following procedure was used:-

- Identify the areas to be reviewed
- Identify what the risks may be
- Evaluate the management and control of the risks and record the findings
- Review, assess and revise the assessment as required.

<b>Naseby Parish Council Risk Assessment</b>				
FINANCIAL AND MANAGEMENT				
<b>Subject</b>	<b>Risk(s) Identified</b>	<b>Rating</b>	<b>Control Measures</b>	<b>Status</b>
Business continuity	Council not being able to function in the event of an unexpected disaster	VL	a) Files and records are kept at the clerk's house. In the event of the clerk not being able to attend the meeting these are brought by one of the councillors who stands in for the clerk and minutes written. b) If the Clerk is incapacitated long term then local clerks will be asked to cover (funds are in the reserves to cover this) c) There are currently no measures in place if a full or majority replacement of the Council is required.	Existing procedures adequate for a) and b) Consideration of a Business Continuity Plan may be required for part c), however this is very unlikely and so the BCP is not deemed urgent.
Precept	a)Precept inadequate b)Precept not applied for c)Precept not received	L	a) Precept determined by producing regular budget control statements and amount requested is based on actual spend and estimated expenditure for the ensuing year b) Clerk to submit request in writing to Daventry District Council by due date c) Clerk to inform Council when monies received (approx April and September)	Precept reviewed annually Existing procedures adequate

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**FINANCIAL AND MANAGEMENT**

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Financial records	a)Inadequate records b)Financial irregularities	L	The Council has Financial Regulations which set out requirements Financial Statement of the accounts is produced and provided to all Councillors and agreed by Councillors at Council meetings	Existing procedures adequate. Review the Financial Regulations annually for adequacy and improvement
Bank and banking	a)Inadequate checks b)Bank errors c)Loss d)Charges	L	a) The Council has Financial Regulations which set out requirements. Council has 2 bank accounts (current and reserve) No pre-signed cheques held Cheques and stubs require 2 signatories List of cheques for payments are listed at Council meetings and recorded on the minutes b) c) & d) The bank does make occasional errors in processing which are discovered when bank reconciliations are undertaken when the bank statements arrive, these are dealt with immediately by informing the bank Bank balances are provided to Council on a monthly basis Quarterly bank reconciliation is carried out by the Clerk and Financial Statement produced	Existing procedures adequate Review the Financial Regulations annually for adequacy and improvement
Cash	Loss through theft or dishonesty	L	The Council has Financial Regulations which set out requirements There is no petty cash Cheques/cash kept safe and banked as soon as possible	Existing procedures adequate Review the Financial Regulations annually for adequacy and improvement

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Reporting and auditing	a)Lack of information and communication b)Compliance	L	a) Financial statement is produced at every Parish Council meeting as an agenda item and is approved at the meeting b) An appointed Councillor acting as Internal Auditor reviews procedures and makes spot checks on financial payments and systems The Clerk will ensure the proper internal and external audit procedures are followed in accordance with the Audit Plan An Independent Internal Auditor is appointed annually through NorthantsCALC. Their report will be presented to Council with any recommendations taken note of. The report from the external auditors will be presented to Council and any comments or recommendations will be adhered to.	Existing procedures adequate
Costs and expenses Debts	a)Incorrect invoicing b)Cheques incorrect c)Debts outstanding	L	The Council has Financial Regulations which set out requirements. a) & b) All payments to be approved by Council at a meeting and all invoices to be checked by a nominated Councillor against the cheque book and associated paperwork c) Unpaid invoices to the Council for adverts in the newsletters are pursued	Existing procedures adequate Review the Financial Regulations annually for adequacy and improvement

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FINANCIAL AND MANAGEMENT

Subject	Risk(s) Identified	Rating	Control Measures	Status
Work commissioned by Council	a)Insufficient quotations obtained b)Work commissioned incorrectly c)Work goes over budget	a)L b)L c)M	a) Normal practice requires the Council to obtain 3 estimates for items of expenditure over £100 and below £1,000. At least 3 quotations will be obtained for items of expenditure over £1,000. The RFO will invite tenders where it is intended to enter into a contract exceeding £3,000. All work carried out on behalf of the Council is approved by Council before the work is commissioned by the Clerk or nominated Councillor The Councillor or the Clerk responsible for the project is to check the quotations and research any problems and report to Council b)&c) Councillor or the Clerk to manage project effectively	Existing procedures adequate
Grants and support payable	a)Power to pay b)Authorisation of Council to pay	L	All such expenditure to go through the required Council process of approval, minuted and listed accordingly if a payment is made using the S137 power of expenditure	Existing procedures adequate Councillors request S137 rules if required
Grants receivable	Receipts of grants	L	Council presently receive grants from NCC. The grants come with terms and conditions to be satisfied and the Clerk or the Councillor responsible for the project ensures they are met and reports any problems to Council	Existing procedures adequate

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Salary and other costs	a)Salary calculated and paid incorrectly b)Tax and N I implications	L	a) The Council has one regular employee, the Clerk, although other people may be employed on an ad hoc basis. The Clerk's employment and remuneration is reviewed annually. The Clerk's monthly salary is approved at each Council meeting. Salary analysis and pay slips are produced by a Payroll provider monthly and are available for inspection b) Tax and N I matters are dealt with by the Clerk and any problems with reporting in real time or payments due to HMRC are reported to Council	Existing procedures adequate
Councillor allowances	Councillors overpaid	None	No allowances are allocated to Councillors	No procedure required
Councillors and employees	a)Loss of Councillors and the Clerk b)Fraud by Councillors and the Clerk c)Actions undertaken by Councillors and the Clerk	L	a) This is covered under Business Continuity b) Insurance requirements to be adhered to c) Adequate training to be provided for the Clerk and for Councillors to provide them with the necessary information for them to carry out their duties effectively	a) Existing procedures adequate b) Existing procedures adequate c) Training Statement of Intent in place. Existing procedures adequate
Election costs	Risk of an election cost	M	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. Budgeting processes and precept requests will take into consideration forthcoming elections. 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 procedures adequate

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VAT	Failure to maintain proper records and to reclaim VAT where appropriate	L	The Council has Financial Regulations which set out requirements The Clerk reviews the position and a report for refund of VAT is submitted at least annually to HMRC	Existing procedures adequate
Annual Return	Failure to submit within time limits	L	The Audit Plan sets out the requirements The Annual Accounts are prepared by the Clerk and presented to the Council for approval The Annual Accounts are submitted to the internal auditor and sent on to the External Auditor within the prescribed time limit	Existing procedures adequate
Legal powers	Illegal activity or payments	L	The Clerk undertakes to ensure the Council does not act 'ultra vires' when a decision is taken. Where appropriate, legal powers bestowed on the Council will be recorded in the minutes against the decisions taken. The minutes of meetings are reviewed during the audit process.	Existing procedures adequate
Minutes Agendas Notices Statutory documents	a)Accuracy and legality b)Business conduct	L	a) 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 b) Business conducted at Council meetings should be managed by the Chair. The Clerk and Councillors will endeavour to work as a team and be aware of their responsibilities as to the law and proper Council procedures. Councillors will attend meetings regularly	Existing procedures adequate. Councillors to adhere to Code of Conduct and Standing Orders Councillors provided with a copy of 'The Good Councillors Guide'

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Members interests	a)Conflict of interest b)Register of Members interests	L M	a) The declaring of interests by Councillors at a meeting should be an obvious process to remind Councillors of their duty and should remain on the agenda b) Register of Members Interest forms should be reviewed regularly by Councillors	Existing procedures adequate Councillors take responsibility to update their forms
Insurance	a)Inadequate cover b)Competitive costs	L	a) The Council currently holds insurance through insurance brokers Fisher and Norris. Areas covered include property damage, money and assault, employee dishonesty, business interruption, employer's liability, public and products liability, commercial legal protection, official indemnity and personal accident. All new capital items are added to the register at the time of purchase. The register is presented to Council annually with the annual accounts. b) At present there are 3 or 4 main issuers for local councils. The Clerk is confident that its insurer, through insurance brokers Norris and Fisher, is sufficiently robust. Periodically quotes from the main insurers will be sought to ensure value for money	Existing procedures adequate
Freedom of information Act	Policy and provision	L/M	The Council has a model publication scheme for local councils in place The Council has not received any requests for information to date The Clerk will monitor and report the impact of any requests made	Existing procedures adequate

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Website	Website not being able to function Loss of passwords	L	Website is administered and maintained by the Clerk. A Councillor is also able to administer and maintain the website.	Copy of all passwords for the website to be held by the Clerk and Chairman
Newsletter	a)Newsletter not produced b)Inappropriate Council articles published c)Adequacy of advertising charges and accounts	L	a) Newsletter is owned and funded by the Council and administered by the Clerk. In the absence of the Clerk a nominated Councillor will produce the newsletter. b) Council articles are written by the Chairman or a nominated Councillor. The theme of any article for publication is approved by Council. Articles are checked by the Clerk and Chairman for accuracy prior to submission to the news team c) The Council has an advertising and charging policy. The accounts are produced and provided by the Clerk to all Councillors and agreed by Councillors at Council meetings as part of the monthly Financial Statement	Existing procedures adequate

**Naseby Parish Council Risk Assessment**  
**PHYSICAL EQUIPMENT AND AREAS**

<b>Subject</b>	<b>Risk(s) Identified</b>	<b>Rating</b>	<b>Control Measures</b>	<b>Status</b>
Assets War memorial, Battle memorials, street lighting, street furniture, defibrillator, playground equipment, Cromwell table	a) Loss or damage b) Risk/damage to third parties or their properties	L	A physical annual review of assets is carried out in order to update insurance cover The annual review and risk assessment includes all assets detailed on the asset register. Exceptions to this are: 1. Street lights: A contractor is appointed to undertake the cyclical maintenance and electrical safety testing. Visual inspection of the lamps and columns is undertaken annually by the Council as part of the annual risk assessment. 2. Defibrillator and Playground are inspected at least monthly and reports given at the PC meeting of findings.	Existing procedures adequate
Maintenance of property for which the Council is responsible	a) Poor performance of property or amenities b) Potential loss of income c) Risk to third parties	L	All assets or property for which the Council is responsible are regularly reviewed and maintained All repairs and relevant expenditure for these repairs are actioned/authorised in accordance with the correct procedures of the Council All assets/property are insured and reviewed annually	Existing procedures adequate
Meeting location	Inadequacy Health & Safety	M M	The Council meets monthly in the Village. The premises are considered adequate from a Health and Safety and comfort aspect	Existing location is adequate

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Council records -paper	Loss through: Theft, fire, damage	L M L	The Council records are stored at the home of the Clerk and also in the village hall Records include historical correspondence, minute books, legal documents, records such as cemetery, contractors, insurance, payments, etc. Recent materials are in a filing cabinet in the Clerk's garage and on shelving in the home of the Clerk. Previous year records are in a fire proof cabinet at the village hall	Loss through theft or damage is unlikely and provision is adequate. The land certificate is held by the Land Registry. Historical minute books are held at County archives.
Council records - electronic	Loss through: theft, fire, damage corruption of computer Loss of passwords	L/M	The Council's electronics records are stored on the Clerks computer and a USB device. Email service provider is by outlook with passwords held by the Clerk and the Chairman.	Existing procedures are adequate.