

STAPELEY DISTRICT PARISH COUNCIL - RISK MANAGEMENT
2019-2020

	Item	Risk Identified	High/ Medium/ Low	Management of Risk	Action	Internal Audit Frequency	Policy Document	Notes
Finance General								
1	Financial Control	Failure to maintain proper financial control resulting in inability of Parish Council to set a legal budget.	L	* Internal financial management supported by Financial Regulations. * Quarterly review of bank situation. * Annual spending plans formulated	Parish Council	Annually	Standing Orders and Financial Regulations	
2	Community Hall accounts	Receipts not in accordance with bookings made. Bookings taking place for which there is no event booked on the system.	M M	Detailed system of recording bookings and reconciling receipts with bookings. The community hall is now fenced and regular users have their own key and access code to the gates. The hall is opened for casual users by a duty manager whose company is also responsible for cleaning the hall.	Clerk/ Internal Auditor Clerk and Parish Councillors	As required	Financial Regulations	
3	Assets	Loss, damage etc.	L		RFO/ Member inspection	Annually		There is only one notice-board in the Parish Council's possession and that is located at the front on the community hall.
4	Land at Talbot Way	Potential damage and/or personal injury to members of the public.	M	Public liability insurance in place to cover personal injury. Monthly inspections of site carried out by J Hillman (Parish Councillor)	Parish Councillor			
Receipts								
5	Precept	Over/under calculation of precept	L	Annual budget-setting process	Parish Council	Annually		The Parish Council considers budget proposals on at least two occasions each year.
6		Not paid by Cheshire East Council.	L	Timely presentation of request. CEC pays directly into Parish Council bank account.	RFO			
7	VAT re-claim	Not claimed within 3-year period (maximum back-period for which claims can be made)	L	Routinely claimed once a year as part of the end of year accounts process.	Diary	Annually		
Expenditure								
8	Clerk's salary	Incorrect salary rate paid by bank	L	Verify with bank statements	Inform Bank			Paid by Standing Order - salary reviewed annually.
	Tax/NI Liability	Insufficient tax paid and the Parish Council's NI contribution.	L	Payroll service is carried out by Shires Payroll		Annually		

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9	Payments	Unlawful expenditure/ improper payment by cheque	L	All requests for payment submitted to PC and Clerk advises on power to spend and funds available. Each cheque to be signed by two signatories, together with cheque counterfoil and invoice/other paperwork in support of expenditure. Parish Council authorises new cheque signatories as and when required.		Annually	Financial Regulations and Budget Plan for appropriate year.	
10	Parish Councillors' expenses	Overpayment	L	Claim form and expenditure authorised by Parish Council.	Parish Council			Expenses scheme introduced in 2012 has lapsed and not been renewed.
11	Fraud	Misappropriation of funds by Clerk or Parish Councillors	L	All payments are effected by cheque, signed by two parish councillors and supported by invoices/claim forms. Blank cheques are not permitted to be signed. Fidelity guarantee value to cover total cost of precept and maximum likely balances.	Parish Council	Annually	Financial Regulations and Insurance Policy	Level of cover should be the maximum amount held by the Parish Council at any one time which is usually the expected year-end balance plus three months' operating costs until the first precept payment is received. This varies from year-to-year, but is currently £60,000.
12	Reserves - General	Adequacy	L	Consider at budget-setting. Ensure minimum of 3- months reserves to cover the period between the end of the financial year and receipt of precept from Borough Council in the event of a delay in payment.	RFO/ Opinion	Annually		First half of the precept is paid on 1 April each year.
13	Reserves - "ring- fenced"	Adequacy	L	Consider at budget-setting and identify approximate costs for specific projects				
14	Invoices	Overpayment	L	Invoices submitted to PC for authorisation and signature by two parish councillors	RFO		Financial Regulations	
15	Grants and support	Power to pay	L	All requests submitted to PC, and Clerk advises on power to spend and reserves availability.	Parish Council	Annually	Grants Policy	
16	Mobile Vehicle Speed Display Units	Potential damage to equipment and/or injury to members of the public	L	The risk has been transferred to TWM Traffic Control Systems which moves the equipment around the parish. Insurance cover for the equipment and public liability is still in place and public liability cover would still apply if members of the public are injured.				
17	Street lighting	Potential loss of street light through damage	L	Covered through insurance policy.		Annually		

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Non-Financial								
18	Meeting of Parish Council	Unlawful meeting Quorum not present.	L	Summons, Notice, Agenda properly issued giving public notice, 3 working days before meeting. The Clerk advises if a quorum is not present and the meeting would not take place.	Clerk		Public Bodies (Admission to Meetings) Act 1960 and Standing Orders	The Clerk routinely issues the agenda 5 working days before the meeting.
19	Business Continuity	Parish Council not able to continue its business owing to unexpected or tragic circumstances.	L	All files are kept at the Clerk's home. In the event of the Clerk being indisposed for a meeting, a parish councillor could take notes of a meeting until the Clerk is available. In the event of prolonged absence, the Cheshire Association of Local Councils can be asked to provide the services of an interim Clerk.	Clerk			
20	Mobile vehicle speed display unit	Potential injury to members of the public	L	The risk has been transferred to TWM Traffic Control Systems which moves the equipment around the parish. Public liability cover would still apply if members of the public are injured.			Insurance Policy	This does not, currently, appear to be occurring. The Parish Council has not received an invoice for this in over a year. The Clerk will follow-up.
21	Health & Safety	Injury to public from street lights owned by Parish Council.	L	Adequate public liability insurance. Clerk authorised to arrange removal/repair where danger to public identified.	Clerk		Annual insurance review by Parish Council	
22	Loss of documents	Minute books, financial accounts	L	Clerk retains Minute books for 10-year period. Other minute books are sent to County Archivist for retention. Electronic copies of minutes and agendas are backed-up monthly. Accounts: Hard copy and electronic versions to be retained.	Parish Council		CIPFA Regulations	Bank statements can be destroyed following completion of previous year's audit.
23	Data Protection Act 2018	Breaches of the Act		Not yet identified, but Council will be invited to consider a cyber security checklist later in 2019.	Parish Council	Annually	Data Protection Policy	
24	Community Hall	Legionella		Risk Assessment carried out by the Borough Council on behalf of the Parish Council. Monthly temperature checks to be carried out.	Parish Council		Risk Assessment	
24.1	Slips and trips	Councillors, hall clients and visitors may be injured if they trip over objects or slip on spillages.		General good housekeeping is carried out. All areas are well-lit; there are no trailing leads or cables; work areas are kept clear; for example, no boxes left in walkways. The building is only six years old and the car park has an even surface which is safe for all and especially for wheelchair users.	Clerk			
24.2	Poor storage of chairs and tables	If stored incorrectly, there is a potential for tables to fall and cause crush injuries.		There are specially designed trolleys for storage, and each client of the hall is informed, in writing, of the need to store the tables correctly (ie on the trolley, side-on rather than face-on) and the warning states that failure to adhere to this could cause injury.	Clerk		Hire Agreement	

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24.3	Electricity	All hall clients who risk shocks and burns if equipment or installations faulty.		Portable appliance testing (PAT) carried out annually on all portable items. Clients made aware that they are responsible for their own equipment and advised of the need for PAT on any equipment brought into the hall and that it may be required that they produce a PAT certificate.	Clerk		Hire Agreement	
24.4	Fire	All hall clients, and any visitors who might be trapped.	L	Fire Risk Assessment (FRA) carried out in March 2019. Safety procedure in the event of fire, displayed on wall in corridor. Fire extinguishers on wall in several places.	Clerk		Fire Risk Assessment	