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| **Issue and Risk Identified** | **Risk Rating** | **Those at Risk** | **Current Controls** | **Possible Further Action** |
| **FINANCE** |  |  |  |  |
| **Financial Prudence and Probity -**  **Potential damage to Council reputation** | High | Parish Council/ Employee/ Parishioners/Members | Monthly budget monitoring statements reporting year to date spend.  Regular scrutiny of financial records by the appointed internal auditor.  Proper arrangements for the approval of expenditure.  Comply with VAT regulations. VAT payments and claims calculated by Clerk and internal auditor to provide double check.  Internal Audit Assurance.  These controls are supported in more detail in the Financial Regulations of the Parish Council. |  |
| **Financial Loss/ Fraudulent Activity** | High | Parish Council/  Parishioners/Members | Monthly – Councillors check invoices against appropriate cheque stubs.  Two Councillors to sign each cheque.  Invoices to be checked before signing cheques and cheque stubs and invoices to be initialled.  Council to ratify and authorise all payments at ordinary meetings.  All financial obligations to be agreed and documented in the minutes before any commitment unless emergency spend by the Clerk in conjunction with the Chairman as set out in Financial Regulations.  Direct debits / Standing Orders only approved on the bank account on instruction of the full Council.  Monthly bank reconciliations should be undertaken as soon as practicable following receipt of bank statements in order to maintain effective control.  Back-up of all financial information held. |  |
| **Propriety of Parish Councillors** | Med | Parish Council Reputation | Members must tell the Monitoring Officer at BANES Council in writing within 28 days of taking office, or within 28 days of any change to the member’s register of interests.  A councillor shall withdraw from a meeting when it is considering a matter in which they have a disclosable pecuniary interest.  If a member has a non-pecuniary interest he shall declare such interest as soon as it becomes apparent, the member may speak on the matter and not vote.  Councillors need to review their Register of Interests at least annually.  To provide details of receiving any gift or hospitality on the Register of Interests. |  |
| **Adequacy of Precept** | Med | Parish Council/  Parishioners/Members | Ensure adequacy of annual precept through sound budgetary arrangements.  Monthly budget updates reporting year to date spend with detailed budgets agreed by the full council annually.  Budget to be considered at the December PC agenda and agreed in January. |  |
| **Insurance – Adequate for PC Risks including assets** | Med | Parish Council/  Parishioners/Members | Annual Review of the Council’s insurance requirements to ensure it is at an appropriate level for all liabilities/assets.  **Weekly checks made on play equipment by**  Asset register to be kept up to date and revised after any asset is purchased or disposed of. Insurance to be updated after any additional asset purchase. |  |
| **Financial Regulations** | Med | Parish Council/  Parishioners/Members | Annually Review of the adequacy of the Regulations. |  |
| **Reserves** | Med | Parish Council/  Parishioners/Members | Ensure that an adequate level of reserves is maintained through the budget setting process. |  |
| **LIABILITY** |  |  |  |  |
| **Legal liability as consequence of asset ownership** | Low | Parish Council/  Parishioners | Playing Field / play equipment, gates, fencing and surfaces are insured.  Weekly checks of play equipment are carried out by the Village Operative as part of their regular duties.  Annual independent checks made on condition/safety of all play equipment by contractors.  The Parish Council are members of the Somerset Playing Field Association. |  |
| **Risks to third parties from Council assets** | Low | Parish Council/  Parishioners/Members | Public liability insurance in place.  Action taken on ad hoc basis to repair/ replace assets as required.  Open spaces checked regularly. |  |
| **Use of Volunteers** | Med | Parish Council/Members of the council | Public liability provided by Parish Council to cover activities by volunteers  Any work undertaken by volunteers must be adequately risk assessed.  A register of volunteers must be taken and retained by the Parish Council.  A briefing must be given before any volunteer work is undertaken to detail the scope of the activity and any risks identified.  Insurance company to be informed of any volunteer activity.  Appropriate PPE will be arranged as appropriate. |  |
| **EMPLOYER LIABILITY** |  |  |  |  |
| **Employer liability/ Compliance with employment law** | Med | Parish Council/  Parishioners/Members | Insurance in place.  Membership of ALCA/NALC.  Clerk is member of SLCC. |  |
| **LEGAL LIABILITY** |  |  |  |  |
| **Legality of the Council’s actions** | Low | Parish Council/  Parishioners/Members | Clerk clarified legal position on any new proposal. Legal advice to be sought where necessary.  Membership of ALCA/SLCC  Professional advice when required.  Appropriate training for Clerk/members. |  |
| **Proper document control** | Med | Parish Council/Parishioners/Members | Leases and legal documents in the Clerk’s possession and held in a secure cabinet.  Other data storage to comply with the Data Protection Act and General Data Protection Regulations. |  |
| **OTHER** |  |  |  |  |
| **Contracts – compliance with law/ensuring value for money** | Med | Parish Council/  Parishioners/Members | Standing Orders and Financial Regulations in place and reviewed annually. . |  |
| **Use of contractors/unsatisfactory workmanship/H&S**. | Med | Parish Council/  Parishioners &  Contractors | Contractor to have public liability insurance cover of £5 million.  All contractors asked for Health and Safety Policy.  Contractors asked to produce risk assessments for the associated work activities.  All electricians used are NICEIC registered and contractors servicing gas appliances are GASSAFE registered.  Contractors handling sanitary waste, clinical waste, herbicides, pesticides etc are appropriately licensed.  Work of all contractors is monitored by a nominated councillor. |  |