

SHAVINGTON-CUM-GRESTY PARISH COUNCIL
RISK ASSESSMENT: REVIEW - 5 MAY 2021

	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. * Review quarterly to enable detection of fraud. * Annual spending plans formulated	Parish Council	Annually	Standing Orders and Financial Regulations	
2	Village Hall Accounts	Receipts not in accordance with bookings made.	M	Councillors K Gibbs and Adams deal with hall bookings and make random visits to the hall to check if events are taking place, and then to verify with booking system. Keys are only issued to regular users of the hall and cannot be copied. Requests for new keys are submitted to Councillor K Gibbs who arranges for a key to be provided. Ex-regular users are required to return their keys.	Clerk and Councillor K Gibbs	As required	Hire Agreement	
2A		Bookings taking place for which there is no event booked on the system.	M		Clerk and Parish Councillors			
2B		Security of building	L					
3	Internal Audit Assurance	Not in accordance with Accountancy and Audit Regulations	L	The Internal Auditor is competent for the purposes of auditing and carries out the audit to ensure that the Parish Council complies with all appropriate internal controls; and reports as and when appropriate.		Annually	Accountancy & Audit Regulations 2011; and The Local Audit (Smaller Authorities) Regulations 2015	
4	Assets	Loss, damage etc.	L	Periodic inspection of notice-boards, play area and allotments. Contractor employed for the purposes of inspection.	RFO/ Member inspection	Annually		
5	Contracts	Inadequate performance	M	Controlled through Service Level Agreement (Cheshire Constabulary-Parish Council); and other contracts through periodic reviews of performance.	SLA and Parish Council	Triennially for PCSOs Annually for other contracts	Financial Regulations	
Receipts								
6	Precept (ie budget-setting)	Over/under calculation of precept	L	Annual budget-setting process. The Clerk presents budget-monitoring information to show the likely position at the start of the forward year.	Parish Council	Annually		Finance Committee considers budget proposals and makes recommendations to Council meeting in January each year.
6A	Precept	Not paid by Cheshire East Council.	L	Timely presentation of request. CEC pays directly into Parish Council bank account. Clerk verifies receipt of precept.	RFO	Annually		
7	VAT re-claim	Not claimed within 4-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	Financial Regulations	

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Expenditure								
8A	Clerk's salary	Incorrect salary rate paid	L	The Clerk was formerly paid by cheque at each meeting, but new system introduced in 2018-2019 and the Clerk is now paid on the 28th of each month by standing order.		Annually		Clerk's salary reviewed annually.
8B	Community Manager's salary	Incorrect salary rate paid	L	Paid by standing order on the 28th of each month.		Annually		
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 three 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		Financial Regulations	
11	Fraud	Misappropriation of funds by Clerk or Parish Councillors	L	All payments are effected by cheque, signed by three 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. All transactions are recorded in Parish Council minutes. During the pandemic, payments have been made by BACS as the Council does not hold physical meetings. The Scheme of Delegation was updated in July 2020 to allow routine payments to be made by the Clerk and reported to the Council at the next available meeting.	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.
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. Second payment is 1 September.
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 three 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	

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Non-Financial								
16	Meeting of Parish Council	Unlawful meeting	L	Summons, Notice, Agenda properly issued giving public notice at least 3 working days before meeting (statutory requirement). Ensure quorum is present before meeting commences.	Clerk		Public Bodies (Admission to Meetings) Act 1960 and Standing Orders	The Clerk routinely issues the agenda 5 working days before the meeting.
17	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 Council would need to consider alternative arrangements. Although Cheshire Association of Local Councils is able to provide the services of interim Clerk this is a service which is only available to affiliated local councils.	Parish Council			Under the GDPR the Parish Council has already agreed that it will be necessary for a laptop to be purchased for use by the Clerk. This would remain in the ownership of the Parish Council, but would be used by the Clerk until she is no longer employed by the Council.
18	Health & Safety	Injury to members of the public. No specific risk identified. Notice-boards, wooden seats, allotments, village hall.	L	Adequate public liability insurance. Clerk authorised to arrange removal/repair where danger to public identified.	Clerk and Parish Council	Annually	Annual insurance review by Parish Council	
19	Village Hall Health and Safety	Infection from Covid-19		The Parish Council employed a professional risk management company to undertake a Co. vid-19 risk assessment at the Village Hall			Risk management schedule	That risk assessment is still valid at May 2021.
20	Clerk's Home Working	Injury etc. owing to inadequate set-up of working environment.	L	Clerk prepared a completed self-assessment of her home and this was submitted to the April 2016 meeting of the Parish Council.	Clerk	Annually		A new Clerk takes over in May 2021 and the Parish Council will deal with this matter as a separate issue after she commences employment.
21	Insurance	Adequacy	L	Reviewed at time of renewal.	Parish Council	Annually		Contract awarded to nationally recognised insurance provider for local councils.
22	Loss of documents	Minute books, financial accounts	L	The Clerk holds the Minutes from January 2013. It is assumed that previous minutes have been lodged with the County Archivist. Electronic copies of documents are backed-up monthly by the Clerk, but signed Minutes represent an historic document and must be kept safe <i>in perpetuity</i> .	Parish Council		CIPFA Regulations	Bank statements can be destroyed following completion of previous year's audit.
23	Village Hall	Fire Risk Building		Has FRA been carried out? General Risk Assessment?	Parish Council		Public Liability Insurance	Members to advise. Members to advise.