

Roche Parish Council Risk Assessment June 2024

This document has been produced to enable the Parish 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.

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Subject	Risk(s) Identified	Rating	Control Measures	Status
Business Continuity	Parish Council not being able to function in the event of an unexpected disaster	L	Business continuity procedures in place. Parish Council to operate from still active Councillor's property with minimum quorum – temporary Councillors to be co-opted as necessary	Existing procedures Adequate. To be reviewed annually
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 to Cornwall Council c) Clerk to inform Parish Council when monies received	Precept reviewed annually . Existing procedures adequate
Financial Records	a) Inadequate records b) Financial irregularities	L	The Parish Council has controls and procedures in place to ensure that requirements are met	Existing procedures adequate
Banking	a) Inadequate checks b) Bank errors c) Loss of cheques/cash d) Unnecessary charges e) Internet Banking	L	The Parish Council has controls and procedures in place which set out the requirements for banking, cheques and reconciliation of accounts.	Existing procedures adequate

			<p>Controls are in place for internet banking, a list of regular payments are approved each year and when invoices are received they are circulated for approval or approved at the monthly meeting. Accounts are signed off monthly.</p> <p>There is no separation of duties in respect of internet banking transactions, controls as follows, regular monthly/annual payments are approved annually and signed on a list as member approval, monthly bank reconciliation is produced as mitigating measures.</p>	
Cash	Loss through theft or dishonesty	L	The Parish Council has controls and procedures in place to ensure that requirements are met	Existing procedures adequate
Reporting and Auditing	<p>a) Lack of information and communication</p> <p>b) Compliance</p>	L	<p>a) A financial statement is produced at every Parish Council meeting as an agenda item and is approved at the meeting</p> <p>b) Internal Audits are carried out regularly</p>	Existing procedures adequate
Costs and Expenses Debts	<p>a) Incorrect invoicing</p> <p>b) Cheques incorrect</p> <p>c) Debts outstanding</p>	L	<p>a) & b) All payments to be approved by Councillors at a meeting and all invoices to be checked. Two authorised signatories are required to sign cheques</p> <p>c) Payments due to the Parish Council are pursued and, where possible, payment is obtained in advance</p>	Existing procedures adequate

Work Commissioned by the Parish Council	a) Insufficient quotations obtained b) Work commissioned incorrectly c) Work goes over budget	a) L b) L c) M	a) Normal practice should require the Parish Council to obtain more than one quotation for necessary work. Parish Councillor responsible for project to check the quotations and research any problems and report to Parish Council b) & c) Parish Councillor to manage project effectively	Existing procedures adequate
Remuneration and Other Costs	a) Remunerations calculated and paid incorrectly b) Tax and N I implications	L	The Parish Council has one regular employee being the Parish Clerk. The Parish Clerk's remuneration is reviewed annually and is based on NALC remuneration scales b) Tax and N I matters are dealt with by the Clerk	Existing procedures adequate
Councillors and Employee	a) Loss of key Councillors and Contractors b) Fraud by Councillors and Contractors c) Actions undertaken by Councillors and Contractors	L	a) This is covered by the Business Continuity procedures b) Insurance requirements to be adhered to c) Adequate training to be arranged for Clerk and for Councillors to be provided with the necessary information for them to carry out their duties effectively	a) Existing procedures adequate b) Existing procedures adequate c) Ongoing
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 Cornwall Council for a full election and an uncontested election. There are no measures which can be adopted to minimise the risk of having a contested election as this is a democratic process	Existing procedures adequate

			and should not be stifled	
VAT	Failure to maintain proper records and to reclaim VAT where appropriate. The Parish Council has controls and procedures in place to ensure that VAT is reclaimed as appropriate.	L	The Parish Clerk reviews the position and makes a claim where necessary	Existing procedures adequate
Annual Accounts	Failure to submit within time limits	L	The Annual Accounts are prepared by the Clerk and are submitted to the Internal Auditor for checking and signing and then signed by the Parish Council, checked and sent on to the External Auditor within the time limit.	Existing procedures adequate
Legal Powers	Illegal activity or payments	L	All activity and payments within the powers of the Parish Council to be resolved and minuted at full Parish Council Meetings, including a reference to the power used	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 c) Notifications of meetings to discuss planning applications are displayed within the required timescales.	Existing procedures adequate Councillors to adhere to Code of Conduct

			<p>d) Responses to planning applications are given within the required timescales.</p> <p>e) Planning applications are available for public inspection within the required timescales on Cornwall Council website.</p>	
Members Interests	<p>a) Conflict of Interest</p> <p>b) Register of Members Interests</p>	L M	<p>a) Although not a requirement, the declaring of interests by members at a meeting should be an obvious process to remind Councillors of their duty and should remain on the agenda</p> <p>b) Register of Members Interest forms should be reviewed regularly by Councillors</p>	Existing procedures adequate Councillors take responsibility to update their forms
Insurance	<p>a) Inadequate Cover</p> <p>b) Competitive Costs</p>	L	A review of insurance cover and premiums is carried out annually prior to renewal. At the present time the Parish Council is in a three year Contract for Best Value purposes	Existing procedures adequate
Data Protection	Protection Policy and Provision	L	The Parish Council is registered with the Data Protection Agency and also the ICO	Registration to be renewed annually
Freedom of Information Act	Policy and Provision	L/M	<p>The Parish Council has a model publication scheme for local Councils in place. The Parish Council has not received any requests for information to date. The Parish Council is able to request a fee if the work required to provide information would take more than 15 hours. The Clerk will monitor and report the impact of any requests made</p>	Existing procedures adequate

Assets	a) Loss or Damage b) Risk/damage to third parties or their properties	L L	An annual review of assets is carried out in order to update insurance cover and to ensure that storage and maintenance of physical assets is maintained	Existing procedures adequate
Maintenance of property for which the Parish 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 Parish 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 Parish Council. All assets/property are insured and reviewed annually. All public amenity land is inspected regularly by the Parish Council or their advisers	Existing procedures adequate
Notice Board	Risk/damage/injury to Third Parties	L	The Parish Council has one notice board sited outside the Co-op in the heart of the village. The location of board has been approved by relevant parties, insurance cover, inspected regularly by the Clerk - any repairs/maintenance requirements brought to the attention of the Parish Council. Keys are held by the Parish Clerk.	Existing procedures adequate
Street Furniture, Play Equipment, Signs, etc	Risk/damage/injury to Third Parties	L	The Parish Council is responsible for boundary signs, bins, benches and play equipment which are covered by insurance.	Existing procedures adequate
Meeting Location	Inadequacy Health & Safety	M	The Parish Council meets monthly in the Roche Victory Hall Lage Hall. The premises are considered adequate	Existing location is adequate

			from a Health and Safety and comfort aspect	
Parish Council Records - Paper	Loss through: Theft, Fire, Damage	L M L	The Parish Council records are stored at the home of the Clerk. Records include historical correspondence, minute books and copies, legal documents, records such as contractors, insurance, payments, etc.	Loss through theft or damage is unlikely. Any legal documents held should be copied and held at a separate location
Parish Council Records Electronic	Loss through: theft, fire, damage corruption of computer	L/M	The Parish Council's electronics records are stored on the Clerks computer. Back-ups of the files are taken at regular intervals	Existing procedures are adequate
Website	Webmaster not being able to function Loss of passwords	L	Webmaster is able to maintain website. Copy of all passwords used by the website to be kept by Clerk and Chairman	Existing procedures adequate Consideration should be given to Councillor being trained to maintain website

Reviewed and Adopted on the 10th June 2024