

Haslington Parish Council Risk Assessment 2023-2024

Item	Risk Identified	Level High Medium Low	Management of Risk	Action	Internal Audit Frequency	Policy Document (If relevant)
Financial Control	Failure to maintain proper control resulting in the Parish Council to set a legal budget	Low	<ul style="list-style-type: none"> ▪ Internal Financial management supported by Financial Regulations and Standing Orders ▪ Monthly reviews ▪ Annual spending plans 	Clerk Finance Committee Council	<ul style="list-style-type: none"> ▪ Monthly at Council 	<ul style="list-style-type: none"> ▪ Financial Regulations ▪ Standing Orders
Precept	Adequacy of precept Precept not applied for Precept not received from Cheshire East Council	Low Low Low	<ul style="list-style-type: none"> ▪ The precept is an agenda item at the December meeting of Council ▪ Council will receive a budget statement and the amount requested based on spend and estimated expenditure for the next financial year ▪ Clerk to submit request to Cheshire East Council as soon as practicably possible after the December meeting ▪ Clerk to inform Council ▪ Council to ensure that general reserves are kept at 25% of the Councils net reserve to enable Council work / projects / activities to continue 	Clerk Finance Committee Council	<ul style="list-style-type: none"> ▪ Annually ▪ Monthly at Council ▪ Annually ▪ Clerk to request acknowledgement of receipt from Cheshire East Council ▪ Monthly at Council 	<ul style="list-style-type: none"> ▪ Financial Regulations

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	Insufficient precept and revenue generated to fund Council operations and projects	Low	<ul style="list-style-type: none"> Budget setting process will be implemented 		<ul style="list-style-type: none"> Monthly financial checks 	<ul style="list-style-type: none"> Financial Regulations Standing Orders
VAT Re-Claim	Not claimed within 3 years (maximum back period for which claims can be made)	Low	<ul style="list-style-type: none"> Routinely claimed – at least once a year or when sufficient number of invoices are received 	Clerk Finance Committee	<ul style="list-style-type: none"> Regular checks Diary in 	
Payments	Unlawful expenditure / improper payment	Low	<ul style="list-style-type: none"> All requests for payment are submitted to Council Decisions on payments are made at Council via a resolution 	Clerk Finance Committee Council	<ul style="list-style-type: none"> At each meeting 	<ul style="list-style-type: none"> Financial regulations Standing Orders
Fraud	Misappropriation of funds	Low	<ul style="list-style-type: none"> All payments are presented to Council Expenses claims are completed Fidelity guarantee cover included in the insurance 	Clerk Finance Committee Council	<ul style="list-style-type: none"> Monthly financial checks 	<ul style="list-style-type: none"> Financial regulations Insurance Policy
General Reserves	Failure to maintain proper financial controls resulting in inability of the Council to carry out projects / activity	Low	<ul style="list-style-type: none"> Internal financial management is supported by financial regulations Quarterly review of bank statements Annual spending plans will be formulated At least 25% of the Councils net expenditure to be kept available 	Clerk Finance Committee Council	<ul style="list-style-type: none"> Regular check All finances are reported to Council Funds transferred to CCLA account to limit risk 	<ul style="list-style-type: none"> Financial regulations Insurance Policy
Earmarked Reserves	Failure to maintain proper financial controls resulting in	Low	<ul style="list-style-type: none"> Internal financial management is supported by financial regulations 	Clerk	<ul style="list-style-type: none"> Regular checks 	

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	inability of the Council to carry out projects / activity		<ul style="list-style-type: none"> Monthly review of bank statements Annual spending plans will be formulated Where projects are projected or span financial years, funds will be ringfenced 	Finance Committee Council	<ul style="list-style-type: none"> All finances are reported to Council Funds to be transferred to new CCLA account to limit risk Reports produced to Council for formal decision / resolution on what needs to be Earmarked 	
Invoices	Overpayment	Low	<ul style="list-style-type: none"> Invoices are listed on the payments for approval at each Council meeting Internal Members checks will be carried out Internal and external audit checks 	Clerk Finance Committee Council		<ul style="list-style-type: none"> Financial Regulations
Reporting and auditing	Lack of information	Low	<ul style="list-style-type: none"> Clerk to inform Council at each meeting of accounts and breakdown of payments and receipts All payments are approved by Council Members audits will take place to check for accuracy 	Clerk Finance Committee Council	<ul style="list-style-type: none"> Member audits will be carried out Procedures regarding purchases and expenditure are written in to Policies 	<ul style="list-style-type: none"> Financial Regulations Standing Orders Procedures are cascaded
Banking	Inadequate records	Low	<ul style="list-style-type: none"> All payments are approved by Council Member audits established Council has relevant policies and procedures in place 	Clerk Finance Committee Council	<ul style="list-style-type: none"> Member audits will be carried out Procedures regarding purchases and expenditure are written in to Policies 	<ul style="list-style-type: none"> Financial Regulations Standing Order Member Audit

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			<ul style="list-style-type: none"> ▪ Internal and external audits in place ▪ Payments are made on invoice ▪ Grants and funding requested are processed when relevant forms are completed and submitted to Council ▪ Small amount of Direct Debits have been set up but these are reported to Council and invoices are submitted retrospectively 			
Noticeboards	Loss, damage, maintenance, etc.	Medium	<ul style="list-style-type: none"> ▪ No formal arrangements are in place other than insurance cover 	Council		
Grants and support	Power to pay	Low	<ul style="list-style-type: none"> ▪ Requests are made to the Clerk ▪ Considered at Council ▪ Applications are considered for formal resolution at Council 	Clerk Council	<ul style="list-style-type: none"> ▪ Submitted to Council after receipt of application 	<ul style="list-style-type: none"> ▪ Financial Regulations
Meetings	Failure to hold meetings	Low	<ul style="list-style-type: none"> ▪ Council meets every month at present 	Clerk Council	<ul style="list-style-type: none"> ▪ Calendar of meetings is prepared ▪ Extraordinary meetings can be held if necessary ▪ Member of Council can take Minutes should the Clerk be 	<ul style="list-style-type: none"> ▪ Standing Orders

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					temporarily unavailable <ul style="list-style-type: none"> ▪ ChALC to provide support if Clerk is unavailable for a prolonged period 	
Minutes / Agendas / Statutory documents	Accuracy and legality Non-compliance with statutory requirements		<ul style="list-style-type: none"> ▪ Agendas and Minutes are produced in the prescribed method and adhere to legal requirements ▪ Minutes are approved and signed at next meeting ▪ Agendas and Minutes are displayed according to legal requirements ▪ Business on the Agenda will be managed by the Chairman. In their absence, a Member of Council will be appointed to Chair that meeting in their absence 	Clerk Council	<ul style="list-style-type: none"> ▪ Clerk and Members to undertake training ▪ Standing Orders in place ▪ Members to adhere to Code of Conduct as per the model from Cheshire East Council 	
Meetings	Ultra vires (acting beyond powers)	Low	<ul style="list-style-type: none"> ▪ Clerk advises Council ▪ Information cascaded to Members ▪ Guidance provided by ChALC, NALC and SLCC ▪ Training available to Members and the Clerk 	Clerk Council		<ul style="list-style-type: none"> ▪ Local Government Act 1972 ▪ Other relevant legislation
Meetings	Not quorate	Low	<ul style="list-style-type: none"> ▪ Insufficient number of Councillors available to hold the meeting 	Clerk Council	<ul style="list-style-type: none"> ▪ Meetings diaried in advance 	<ul style="list-style-type: none"> ▪ Local Government Act 1972

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					<ul style="list-style-type: none"> ▪ Future meetings are listed on Agendas to make Members aware of dates ▪ Meeting times remain consistent so to reduce confusion 	
Meetings	Unlawful meetings	Low	<ul style="list-style-type: none"> ▪ Summons / notices / agendas properly issued giving public notice ▪ These need to be published in accordance with guidance and legislation 	Clerk Council	<ul style="list-style-type: none"> ▪ Summons / notices / agendas are published approximately 5 days in advance of meetings on Council noticeboards to ensure that they meet legal requirements ▪ Summons / notices / agendas are also published on the Councils website 	<ul style="list-style-type: none"> ▪ Standing Orders ▪ Local Government Act 1972 ▪ Transparency Code
Business Continuity	Parish Council unable to continue its business owing to unexpected circumstances	Low	<ul style="list-style-type: none"> ▪ Day-to-day files are kept with the Clerk ▪ Archive files are kept at the Yoxall Community Centre ▪ Electronic files are held on Dropbox ▪ If the Clerk is indisposed, a Member of Council can take the Minutes until the Clerk is available 	Clerk Council	<ul style="list-style-type: none"> ▪ Files are archived at least yearly ▪ Electronic files are backed up on Dropbox remotely ▪ Regularly review , implement and adopt legislation and regulations to ensure the Council is compliant and 	<ul style="list-style-type: none"> ▪ Maintain subscription / membership to ChALC ▪ COVID legislation

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			<ul style="list-style-type: none"> ▪ In the event of prolonged absence, Cheshire Association for Local Councils (ChALC) can be asked to provide services and support, and support the appointment of an Interim Clerk ▪ During COVID, Council meetings have been held on Zoom to allow business and meetings to continue 		continues to meet legal requirements	
Work commissioned by Council	Insufficient quotations received, work commissioned incorrectly or works go over budget	Medium	<ul style="list-style-type: none"> ▪ When a contractor is to be used for work, which over the course of a year totals less than £25,000, three quotations should be obtained wherever possible ▪ Contractors must have appropriate liability insurance ▪ Projects and research to be carried out prior to undertaking activities ▪ Clerk and Council to regularly monitor projects to ensure they are effectively and efficiently carried out 	Clerk Finance Committee Council	<ul style="list-style-type: none"> ▪ Reports produced to Council ▪ Working Groups or Sub-Committees established for set projects / activities ▪ Members audit to check and report back to Council 	<ul style="list-style-type: none"> ▪ Financial Regulations ▪ Standing Orders ▪ Procurement Policy
Remuneration and other costs	Remunerations calculated and tax and NI implications	Low	<ul style="list-style-type: none"> ▪ Council has one employee (the Clerk) ▪ Clerks remunerations are reviewed annually and based on industry remuneration scales as per NALC guidance ▪ Clerks salary is approved by Council annually 	Clerk Finance Committee Council	<ul style="list-style-type: none"> ▪ Reports presented to Council ▪ Payroll bureau could be appointed to provide specialist advice and guidance (this 	<ul style="list-style-type: none"> ▪ Financial Regulations

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			<ul style="list-style-type: none"> Tax and NI are dealt with by the Clerk 		option is being explored)	
Councillors and the Clerk	Fraud by Council, the Clerk or contractors	Low	<ul style="list-style-type: none"> Fidelity requirements included in insurance cover Training arranged for the Clerk and Members to be provided with necessary information for them to carry out duties effectively 	Clerk Finance Committee Council	<ul style="list-style-type: none"> Members audits to be carried Ongoing training to be provided 	<ul style="list-style-type: none"> Insurance Financial Regulations Standing Orders
Election costs	Risk of election costs	Medium	<ul style="list-style-type: none"> Risk is higher in an election year Casual vacancies for Councillors are advertised as soon as practicably possible If an election is called, the Clerk will inform Members 	Clerk Council	<ul style="list-style-type: none"> Regular liaison with Electoral Services at Cheshire East Council There is little measures which can be adopted to minimise the risk of holding elections as this is a democratic process 	
Annual Return	Failure to submit within the necessary time limits	Low	<ul style="list-style-type: none"> The Annual Return is prepared by the Clerk and signed at Council This is then submitted to the Internal Auditor for completion and then sent to the External Auditor within set time scales 	Clerk Finance Committee Council	<ul style="list-style-type: none"> Annual Return completed annually Member auditors to support Procedures will be in place 	
Insurance	Adequate cover required Competitive costs	Low	<ul style="list-style-type: none"> Insurance is purchased each year Covers public liability, fidelity cover and employer liability 	Clerk Finance Committee Council	<ul style="list-style-type: none"> Review of insurance to be carried out prior to renewal of policy Insurance cover and requirements 	<ul style="list-style-type: none"> Financial regulations

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					will be reported to Council	
Assets	Loss or damage Risk of damage to third parties / contractors	Low	<ul style="list-style-type: none"> ▪ Annual review of assets to be undertaken for insurance purposes ▪ Asset register to be regularly updated 	Clerk Finance Committee Council	<ul style="list-style-type: none"> ▪ Asset register will be reported to Council at least annually ▪ Register will be prepared in accordance with regulations / legislation 	<ul style="list-style-type: none"> ▪ Financial regulations ▪ Accounts and audit regulations
Members interests	Conflicts of interest	Medium	<ul style="list-style-type: none"> ▪ Members have a duty to declare any interest (pecuniary or non-pecuniary) at the start of each meeting / at the earliest opportunity ▪ A register of Members' interest forms are completed 	Clerk Council	<ul style="list-style-type: none"> ▪ Members complete a Declaration of Interests when appointed ▪ Members are requested to inform the Clerk should interests change and will be requested to complete a new Declaration form 	<ul style="list-style-type: none"> ▪ Standing Orders ▪ Financial Regulations ▪ Local Government Act 1972
Grants	Receipt of grant funding	Low	<ul style="list-style-type: none"> ▪ Council does not at present receive regular grants from outside bodies ▪ Procedure and process will be formed when required ▪ Grants will be reported to Council for a formal resolution to accept / not accept 	Clerk Finance Committee Council		
Grants and support payable	Power to pay Authorisation by Council to pay	Low	<ul style="list-style-type: none"> ▪ Requests are reported to Council and recorded within the Minutes and in 	Clerk		<ul style="list-style-type: none"> ▪ Grants and donations policy

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			accordance with Section 137 Powers	Finance Committee Council		<ul style="list-style-type: none"> ▪ Financial regulations ▪ Local Government Act 1972
Cash	Loss through theft or dishonesty	Low	<ul style="list-style-type: none"> ▪ Council does not keep petty cash ▪ Any cash transactions will be fully receipted or reimbursed on receipt of an invoice 	Clerk Finance Committee Council	<ul style="list-style-type: none"> ▪ Member audits will review if required 	<ul style="list-style-type: none"> ▪ Financial regulations and best practice guidance