



FRAMWELLGATE MOOR PARISH COUNCIL - CORPORATE RISK ASSESSMENT

Mission Statement of Framwellgate Moor Parish Council:

To provide services for, and manage and maintain the assets of the villages Framwellgate Moor, Pity Me and Brasside provided by the annual precept and other incomes; to involve local people in shaping the future of their community to ensure a better quality of life for everyone now, and in generations to come; taking into account the wishes of the residents and obtaining value for money.

Preliminary Notes

Risk assessment is a systematic general examination of working conditions, workplace activities and environmental factors that will enable the employer to identify any and all potential risks inherent in the place or practices. The employer should then take all practical and necessary steps to reduce or eliminate the risks, insofar as is practically possible. 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 minimize them. In conducting this exercise, the following plan was followed:

- Identify the areas to be reviewed
- Identify what the risk may be
- Evaluate the management and control of the risk and record all findings
- Review, assess and revise if required

The Parish Council Resolved to accept this Risk Assessment and the resultant actions, at the meeting held on the 4 March 2020 Minute Number 2019-2020 (10) M refers.

Aim	Risk	Method used to Minimise Risk	Person(s) Responsible
1. Business Continuity	1 Incapacity of Clerk 2. Loss or theft of records 3. Failure to retain or secure the necessary number of Members to for Council	Designate a person to temporarily act as Clerk in an emergency All old copies of Minutes prior to electronic use are deposited with the County Records. All minutes from Jan 2014 are held on the Council's website All records are backed up daily to a suitable electronic devise. This device to kept remote from main device. Maintain an up to date attendance register. Advertise for an election immediately a vacancy exists. Co-opt Members where no election held	All Members Clerk Clerk Clerk Clerk All Members
2. To ensure compliance with the Acts of Parliament, Council's financial regulations and code of conduct.	1. Lack of knowledge of regulations and codes. 2. Absence of standing orders 3. Actions by the Parish Council outside its powers laid down by Parliament. 4. Lack of commitment to regulations and procedures. 5. Items purchased without proper tendering procedures not providing value for money or resulting in accusations of commercial favouritism. 6. Payments made without prior approval and adequate control.	Ensure that all Councillors have available relative Acts. That a Code of Conduct, Standing Orders and Financial Regulations are in place. Highlight essential parts and provide training where relevant. Ensure that Standing Orders are produced, adopted by Council, understood by Councillors, and reviewed annually As at 2.1 above, but ensure that powers are highlighted or extracted into effective summary. Regular reference to appropriate regulations in agenda items. Delegation of responsibilities to individual councillors. Ensure that all councillors are aware of regulations re budgetary control and tender procedures. Introduce practice of estimates for all purchases over a figure agreed in the financial regulations. Ensure all payments are approved in Council meetings and recorded in minutes. Where prior	Clerk Chair Clerk Chair Clerk Chair Clerk Chair Clerk Clerk

		payment is required, this is approved by the Chair or Vice Chair. Keep cash payments to a minimum, and avoid if possible.	
	7. Lack of control of signatories to cheques and approval of Internet Banking transactions.	Six Councillors as authorised signatories approved by Council of which two must sign each cheque. Members of the Finance & Governance sub-committee as authorised approvers of transactions any two of who must approve each Internet transaction.	Clerk
	8. VAT not properly accounted for, resulting in overclaims and large demands from C&E.	Ensure appropriate publications held and that Clerk has good knowledge of regulations.	Clerk Chair
	9. Notice of meeting	A notice of meeting, including the agenda are placed on the notice boards around the Parish area, and on the Council's website giving the required notice for each meeting	Clerk
	10. Approval of minutes	Minutes are approved at the next meeting of the Council. A copy of the minutes is displayed on the Council's website by no later than one month from the meeting.	All Members Clerk
	11. Register of Interests	Members are required to declare an interest in any item of business and this is recorded in the minutes. Completed 'Register of Financial & Other Interest' Forms are submitted to the Monitoring Officer and regularly reviewed.	All Members Clerk All Members
	12. Security of Data	Confidential documents are held in a locked cupboard	Clerk
	13. Freedom Of Information	The Council has adopted the model scheme and registered this with the Information Commissioner.	Clerk
3. To identify and regularly review the Council's priorities.	1. Lack of knowledge of how to set objectives, set priorities, and identify risks to their achievement.	All councillors to be made aware of need for objectives and identification of risk. Attend training sessions if practicable.	Clerk All Members
	2. Lack of commitment by Council Members	Add risk assessment to agenda at least annually, reviewing particular items, and results against those	Clerk Chair

	<p>3. No risk analysis carried out.</p> <p>4. No steps taken to combat identified risks</p>	<p>items.</p> <p>As at 3.1 above. Ensure that completion of the risk assessment is given high priority, as a requirement of the Audit Commission</p> <p>As at 3.2 above.</p>	<p>Clerk Chair</p> <p>All Members</p>
<p>4. To influence Government and other organisations to fulfil the requirements of the Parish population.</p>	<p>1. Lack of effective lines of communication with other organisations.</p> <p>2. Lack of effective lines of communication with parishioners.</p> <p>3. Lack of preparation on subjects requiring influence.</p> <p>4. Lack of confidence by Parish Councillors.</p>	<p>Note all communication lines that are essential or beneficial and make information available to Councillors. Establish contacts by name and where possible face-to-face.</p> <p>Take every opportunity to publicise role of Parish Council through Parish newsletters. Effective use of Notice Boards and “fliers”. Effective use of Webpage Create Parish plan through the use of parishioners’ views from detailed questionnaires and public meetings .</p> <p>Use key issues to raise profile of Parish Council and to test parishioners’ views.</p> <p>Ensure that all Councillors are aware of need for careful research and are guided as to where to obtain relevant information on issues under discussion.</p> <p>As at 4.1 above. Experienced councillors to assist newcomers and provide relevant training where necessary</p>	<p>Clerk</p> <p>Clerk All Members Chair</p> <p>All Members</p> <p>Chair</p>
<p>5. To ensure that all councillors are aware of their responsibilities, and possible liabilities, and to provide adequate insurance cover for all possible risks.</p>	<p>1. Lack of knowledge of possible culpability of Councillors.</p> <p>2. Lack of education of Councillors regarding culpability.</p>	<p>Creation of standing orders and familiarisation with those where greatest risk occurs.</p> <p>As at 5.1 above. Delegate responsibility to one or two experienced Councillors to assist newcomers to understand culpability.</p>	<p>Clerk</p> <p>Chair</p> <p>All Members</p>

	3. Inadequate insurance cover taken out – property, personal liability, employer’s liability.	Attend any training courses available. Review risk assessment by including on agenda of Parish Council meetings at least annually. Ensure a risk assessment is carried out for all new assets and appropriate insurance cover considered.	All Members All Members
6. To keep appropriate books of account accurately and up-to-date throughout the financial year.	1. Lack of knowledge of accounting requirements	Ensure that all Councillors are familiar with current financial regulations and include them in standing orders. Regularly review standing orders.	All Members
	2. Lack of commitment to accounting requirements.	As at 6.1 above. Clerk to produce up to date financial reports quarterly. Internal and External audit reports to be made available to all Councillors and any recommendations to be acted upon promptly.	All Members Clerk Clerk
	3. Bank charges unnecessarily incurred	Clerk to balance accounts against bank statements monthly	Clerk
	4. Inaccuracies in recording amounts, totals in books of account, and bank reconciliations.	Clerk to ensure that books of account are formatted in such a way that internal controls are included and activated.	Clerk Internal Auditor
	5. Bankings	Annual internal audits to advise on internal controls required.	Clerk
	6. Inaccuracies and interest losses caused by account transfers.	All bankings and drawing of cheques to be in accordance with Section 5 of Financial Regulations	Clerk
	7. The most beneficial interest terms not being employed.	Keep number of accounts to a minimum but ensure that any large credit balances are deposited in an interest bearing account.	Clerk
	8. Inadequate control of cash receipts and payments.	Ensure that favourable interest rate is obtained in deposit accounts and review against alternatives, but bearing in mind the risks in changing accounts. Avoid cash payments and receipts if possible.	Clerk Clerk

	<p>9. Books of account not kept up to date/ invoices not posted promptly.</p> <p>10. Internal controls not in place or not operated.</p> <p>11. Payments missed or delayed due to inadequate filing of invoices.</p>	<p>Where cash payments and receipts are unavoidable use a properly controlled petty cash account with a set maximum balance.</p> <p>Regular weekly/monthly update of accounts by Clerk. Financial reports at quarterly Parish Council meetings.</p> <p>As at 6.8 above.</p> <p>As at 6.8 above. All invoices to be checked and filed as pending on receipt and reported to next Parish Council meeting.</p>	<p>Clerk Clerk</p> <p>Clerk Clerk</p>
<p>7. To ensure that payments made from council funds and the use of assets, represent value for money, are adequately managed, and comply generally with the wishes of the residents.</p>	<p>1. Lack of knowledge of wishes of residents.</p> <p>2. Use of funds not giving value for money.</p> <p>3. Use of funds not in accordance with the wishes of the residents</p> <p>4. Charges for use of facilities inadequate.</p> <p>5. Fund raising not properly controlled or not in accordance with regulations.</p>	<p>As at 3.2</p> <p>Effective budget planning processes. Creation of annual plan from parish plan and any consultation process. Creation of outline 2/3 year plan.</p> <p>As at 7.2 above Appointment of RFO (Clerk) to create effective financial management.</p> <p>Effective financial management and prompt collection by RFO. Internal audit checks.</p> <p>All Councillors to be aware of need to check regulations before commencing fund-raising activities. Effective financial management by RFO.</p>	<p>All Members</p> <p>All Members All Members</p> <p>All Members</p> <p>All Members All Members</p> <p>Clerk Internal Auditor</p> <p>All Members Clerk</p>
<p>8. To ensure that the annual precept requirement results from an adequate budgetary process; progress against the budget is regularly monitored; and reserves are appropriate.</p>	<p>1. Lack of knowledge of budgetary process, and Council regulations.</p> <p>2. Lack of commitment to budgetary process.</p>	<p>Include regulations in Standing Orders issued to all Councillors. Place item on agenda early in year to remind councillors of budget process and actions required. Delegate responsibility for managing budgetary process to a Finance Working Party (Finance & Governance working group) appointed by the Council</p> <p>As at 8.1 above Involve all Councillors in budgetary process not</p>	<p>All Members</p> <p>Clerk All Members</p> <p>All Members All Members</p>

	<p>3. Inadequate consideration of requirements for annual precept.</p> <p>4. Calculation not in accordance with Council regulations.</p> <p>5. Inadequate internal controls with regard to monitoring expenditure.</p> <p>6. Election Costs</p>	<p>solely the Clerk.</p> <p>As at 8.1 above Start consideration of calculation at least 4 months prior to submission date Create annual and 2/3 year plans to assist in process.</p> <p>Checks by RFO and Internal Auditor. Checks by RFO and Internal Auditor.</p> <p>Financial and budget progress reports to all Parish Council meetings.</p> <p>In an election year, estimated costs obtained from the Electoral Officer and included in the budget. In other years the Council provides a sum within its working balance to meet possibly by-election costs. If necessary arrange instalment payment plan with Principal Authority</p>	<p>All Members All Members All Members</p> <p>Clerk Clerk</p> <p>Clerk</p> <p>Clerk/All Members All Members</p> <p>Clerk</p>
	<p>7. Reserves too low.</p>	<p>As at 8.5 above.</p>	<p>All Members</p>
<p>9. To explore all possible sources of income, and to ensure that expected income is fully received.</p>	<p>1. Lack of knowledge of possible sources of income e.g. grants, funding streams.</p> <p>2. Lack of commitment to pursue possible sources of income.</p> <p>3. Non receipt of sums claimed</p> <p>4. Receipts not banked or not banked promptly.</p> <p>5. Debts not pursued promptly.</p> <p>6. VAT claims not made promptly or made incorrectly.</p>	<p>Work closely with local association and residents groups to gain experience of all grants/funds available and application procedures.</p> <p>As at 9.1.</p> <p>All applications and approvals reported through minutes to create an audit trail</p> <p>Financial and budget progress reports to all Parish Council meetings. Internal audit checks.</p> <p>As at 9.3 above.</p> <p>Ensure Clerk has appropriate and up-to-date VAT official publications . Financial and budget progress reports to all Parish</p>	<p>Clerk All Members</p> <p>Clerk All Members</p> <p>Clerk</p> <p>Clerk Internal Auditor</p> <p>Clerk</p> <p>Clerk Clerk</p>

		Council meetings. Internal audit checks.	Internal Auditor
10. To ensure that salaries paid to employees and amounts paid to contractors are paid in accordance with Council regulations, and adequately monitored.	<p>1. Inappropriate rate of pay to employees.</p> <p>2. Tax and NI arrangements not in accordance with regulations.</p> <p>3. Amounts paid to contractors not in accordance with contract and inadequately monitored.</p>	<p>A contract of employment and job description and person specification is agreed for the Clerk and all employees. Ensure employee regulations are available and understood by Clerk Financial and budget progress reports to all Parish Council meetings. Terms and conditions are agreed in the minutes. No additional payment without Council approval</p> <p>Liability reported through Council Minutes. Internal audit checks</p> <p>As at 10.1 above.</p> <p>Financial and budget progress reports to all Parish Council meetings. Appoint Councillor to monitor contract work carried out. Internal audit checks</p>	<p>All Members Clerk/Chair Clerk All Members All Members Clerk Internal Auditor Clerk Internal Auditor Clerk All Members Internal Auditor</p>
11. To ensure that year end accounts are prepared on the correct accounting basis, on time, and supported by an adequate audit trail.	<p>1. Lack of knowledge of Council regulations and procedures.</p> <p>2. Late or non- submission of annual accounts.</p> <p>3. Year end accounts not prepared, inaccurate, or not in accordance with Council requirements.</p> <p>4. Inadequate audit trail from records to final accounts.</p>	<p>Include financial regulations in Standing Orders. Attend training seminars where available.</p> <p>Include a time table in Standing Orders/Financial Regulations. Financial and budget progress reports to all Parish Council meetings.</p> <p>Financial and budget progress reports to all Parish Council meetings. Internal audit checks</p> <p>As at 11.3above.</p>	<p>All Members Clerk Clerk Clerk Internal Auditor</p>
12. To identify, value, and maintain all the assets of the Parish Council, and ensure	1. Lack of knowledge of assets of Parish Council.	Ascertain and record all assets for which Parish Council is responsible. Create permanent asset register and include in final	All Members Clerk

<p>that asset and investment registers are complete, accurate and properly maintained.</p>	<p>2. Assets lost or misappropriated</p> <p>3. Inadequate or inaccurate valuation of the Council's assets.</p> <p>4. Asset register not established or inadequately maintained.</p>	<p>accounts.</p> <p>Establish who is responsible for security and maintenance of each asset. Appoint Councillor responsible for regular monitoring of location and use of assets.</p> <p>Arrange for periodic review of valuations and arrange for professional valuation where necessary. Internal audit checks.</p> <p>Create asset register in accordance with Audit Commission requirements.</p>	<p>All Members</p> <p>All Members</p> <p>Clerk</p> <p>Internal Auditor</p> <p>Clerk</p>
<p>13. To comply with appropriate Government legislation regarding disability, racial equality, safeguarding children etc.</p>	<p>1. Lack of knowledge of applicable legislation</p> <p>2. Lack of public awareness of applicable legislation.</p> <p>3. Failure to comply with applicable legislation.</p>	<p>Clerk to have all appropriate legislation available. Review liabilities and responsibilities periodically at Parish Council meetings.</p> <p>Include, as appropriate, in any public consultations.</p> <p>As at 13.1 above</p>	<p>Clerk</p> <p>All Members</p> <p>All Members</p> <p>Clerk</p> <p>All Members</p>
<p>14. To carry out adequate safety checks on all buildings, properties, and equipment for which the council is responsible.</p>	<p>1. Lack of information on properties, buildings and equipment.</p> <p>2. Lack of knowledge of safety requirements or commitment to carrying out safety checks.</p>	<p>Ensure that all current legislation and advice is held by Clerk. Include in asset register all properties and assets for which Parish Council is responsible. Ensure all assets and details of all risks are adequately detailed with insurance company.</p> <p>Ensure that all current legislation and advice is held by Clerk.</p>	<p>Clerk</p> <p>Clerk</p> <p>Clerk</p> <p>Clerk</p>
<p>15. To ensure business at meetings is conducted in accordance with Standing Orders and decisions of the Council implemented.</p>	<p>1. Meeting efficiency</p> <p>2. Council decisions not implemented</p>	<p>Chairman to manage according to Standing Orders. Ensure Chair has been provided with training & guidance Members to adhere to Code of Conduct</p> <p>Review minutes for confirmation of actions at Council meetings</p>	<p>Clerk</p> <p>All Members</p> <p>Chair</p> <p>All Members</p>

