**BACONSTHORPE PARISH COUNCIL RISK ASSESSMENT**

**May 2018 (reviewed 2025)**

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| **IDENTIFIED RISKS** | **MANAGEMENT OF RISK** | **REVIEW** |
| **Business Continuity**  Risk that the Council is unable to carry out its business due to an unexpected or tragic circumstance  Level of Risk: Low | The Council would immediately refer the issue to the District Council so that the process of co-opting temporary or permanent new members could commence. If required, the recruitment of a Clerk would be referred to NALC. | Review proposal annually |
| **Precept**  Inadequate Precept  Level of Risk: L | To determine the precept amount required, the Parish Council regularly receives budget update information and the precept is an agenda item at full Council. At the Precept meeting The Clerk provides Council with a budget update report, including actual position and projected position to end the year and indicative figures.  With this information, the Council maps out the required monies for standing costs and projects for the following year and applies specific figures to budget headings, the total of which is resolved to be the precept amount to be requested from the District Council. This figure is submitted by the Clerk in writing to the District Council.  The Clerk informs Council when the monies are received. | To audit the process after completion to ensure compliance. |
| **Financial Records**  Inadequate records  Financial irregularities  Level of Risk: L | The Council has Financial Regulations which set out the requirements. | Existing procedure adequate.  Review the Financial  Regulations when necessary |
| **Reporting and Auditing**  Information communication & Compliance  Level of Risk: L | An up to date Cash Account and Budget with actuals is produced at every ordinary meeting. A parish councillor checks the bank reconciliation and reports to every ordiinary meeting~~,~~ | Council annually appoint an Independent Auditor  to check for compliance. |
| **Management of Expenditure**  Level of Risk L    Grants and  support - payable | At each Council meeting the list of payments awaiting approval is distributed and considered by Council. The appointed signatories check each invoice against the chequebook and initial both. All payments are entered into the cashbook and minuted.  All such expenditure is subjected to the same process as above but are listed using S137 power of expenditure. | The accounts are checked at every meeting ~~and analysed annually months.~~ |
| **Best Value Accountability**  Level of Risk: L | The Parish Council would seek to achieve 3 quotes for any substantial works or other capital expenditure. The Clerk is responsible for monitoring the process and for reporting to the Council at regular intervals. | Existing Procedures are adequate. |
| **Payment of Salaries and Administration Expenditure.**  Level of Risk: L | Salary Rates are set by the National Joint Council for Local Government Services. The Clerk is responsible for ensuring that PAYE records are maintained and HMRC payments are made. Two signatories are required for cheque payments and if payment is made by bank transfer three signatories are notified, All payments are entered on to List of Payments for approval at every ordinary meeting. | Existing procedures are adequate. |
| **Health & Safety** | Companies carrying out work for the Council are required to submit their health and safety document and insurance details where appropriate. Play area inspections are carried out weekly by a parish councillor and annually by RoSPA Playsafety. Asset inspections are carried out annually by the Clerk. Defibrillator is checked fortnightly.- see “Assets and Maintenance” | Existing procedures are adequate. |
| **Election Costs**  Level of Risk: M/H | Risk increases during an election year. A sum for elections is held in earmarked reserves | The Council cannot minimise the risk of a democratic process. |
| VAT | The Council’s Financial Regulations cover the process or paying, recording and reclaiming VAT | Existing procedures adequate. |
| Annual Return  Level of Risk: L | The Annual Return is completed and submitted to the Internal Auditor and approved at a Parish Council meeting once completed the relevant section/s are is sent to the External Auditor. | Existing processes are adequate. |
| Agendas, Minutes and Statutory Documents  Level of Risk: L | Agendas and minutes are produced by the Clerk and adhere to the legal requirements. Minutes are approved by Council at the next meeting and are signed accordingly. All documents are put on the website within the required time limits imposed by the Information Commissioner’s Office, the Audit and Account Regulations 2015 and Transparency Code 2015 and any later legislation | Existing procedures are adequate. |
| **Members Interests**  Level of Risk: M | Register of Members interests should be reviewed annually or when circumstances alter. | Members to take responsibility to update register when required. |
| **Insurance**  Level of Risk: L | An Annual Review is taken prior to Insurance Policy renewal to ensure existing arrangements are still appropriate. A review of assets is undertaken annually~~.~~ | Annual Review of Compliance |
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| **Data Protection**  Level of Risk: M | The Council has updated its processes in accordance with GDPR. A separate policy sets out the Councils management of data protection. | Monitor and report in accordance with the law. |
| **Assets and Maintenance**  Council Meeting Location | All assets are reviewed annually and insured accordingly. Repairs are carried out as required. The Playground is visually inspected at least fortnightly and an annual inspection is carried out by a Rospa Qualified Inspector  Parish Council Meetings are held in appropriately insured buildings with disabled access and are comfortable for the use of the Council and members of the public | Annual Review of Compliance |
| **Council Records and Management of Information** | Council Records are managed in accordance with the Council’s Retention of Information and Record Keeping Policy. | Existing Procedures are adequate |

DATE…………………21.5.18……………………………………………..

Reviewed and approved 21st July 2025