

Brockley Parish Council Risk Management Scheme. Implemented 06 June 2022

Annual review to be carried out at The Annual meeting of the Parish Council in May.

Reviewed and adopted 15 May 2023

	Risk(s) identified	H/M/L	Management/control of Risk	Review/Assess/Revise
Precept	Adequacy of precept for the Council to carry out its Statutory duties	L	To determine the precept amount required, the Council regularly receives budget update information monthly. At the precept meeting Council receives a budget report, including actual position and projected position to the end of year and indicative figures or costing's obtained by the Clerk. 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 North Somerset Council. The figure is submitted by the Clerk in writing. The Clerk informs the Council when the monies are received.	Existing procedure adequate.
Financial Records	Inadequate records Financial irregularities	L L	The Council has Financial Regulations which set out the requirements.	Existing procedure adequate Review the Financial regulations annually in May.

Commented [CPC1]: This is a most comprehensive Risk Schedule and appears to completely cover all aspects of your councils operations. It is particularly impressive that you use a sub Risk level control chart to clarify the elements involved.

Bank and banking	Inadequate checks	L	The Council has Financial Regulations which set out banking requirements	Existing procedure adequate
	Bank errors	L	Quarterly bank reconciliation.	Existing procedure adequate. Reviewed annually in May.
Reporting and auditing	Information communication	L	Financial information is a regular agenda item (Finance Report) and discussed/reviewed and approved at each meeting.	Existing procedures adequate.
Grants	Receipt of grant	L	Parish Council only receives 1 grant at most per annum. As soon as received, Clerk advises the Council.	Existing procedures adequate.
Best value accountability	Work awarded incorrectly.	L	Parish Council practice would be to seek, if possible, more than one quotation for any substantial work to be undertaken. For major work competitive tenders would be sought. If problems encountered with a contract the Clerk would investigate the situation and report to the Council.	Existing procedure adequate. Include when reviewing Financial regulations.
	Overspend on services.	M		
Salaries and assoc. costs	Salary paid incorrectly.	L	Financial Controls in place to pay Salary	Existing procedure adequate.
	Unpaid Tax to Inland Revenue.	L	Financial Controls in place to pay Inland Revenue	

Employees	Fraud by staff	L	Requirements of the Insurance adhered to with regards to fraud.	Existing procedures adequate.
	Health and safety	L	All employees to be provided adequate direction and safety equipment needed to undertake their roles	Monitor health and safety requirements and insurance annually.
VAT	Reclaiming/charging	L	The Council has Financial Regulations which set out the requirements.	Existing procedures adequate
Annual Return	Submit within time limits	L	Employers Annual Return is completed and submitted online within the prescribed time frame by the Clerk. Annual Return completed and signed by the Council, submitted to internal auditor for completion and signing then checked and sent to External Auditor within time frame.	Existing procedures adequate.
Legal Powers	Illegal activity or payments	L	All activity and payments within the powers of the Parish Council to be resolved at full Council meetings including reference to the power used under the Finance section of agenda and Finance report monthly.	Existing procedures adequate
Minutes/agendas/ notices / statutory documents	Accuracy and legality	L	Minutes and agendas are produced in the prescribed manner by the Clerk and adhere to the legal requirements.	Existing procedures adequate.

	Business conduct	L	Minutes are approved and signed at the next Council meeting. Agenda displayed according to legal requirements. Business conducted at Council meetings should be managed by the Chair	Members adhere to Code of Conduct
Members interests	Conflict of interests	L	Declarations of interest by members at Council meetings.	Existing procedures adequate.
	Register of members interests	M	Register of member's interests forms reviewed regularly.	Members take responsibility to update register. This is confirmed monthly.
Insurance	Adequacy	L	An annual review is undertaken of all insurance arrangements. Employers and Employee liabilities a necessity and within policies. Ensure compliance measures are in place. Fidelity checks in place.	Existing procedure adequate. Insurance reviewed annually.
	Cost	L		
	Compliance	L		
	Fidelity Guarantee	M		
Data protection	Policy provision	L	The Parish Council is registered with the Data Protection Agency	Ensure annual renewal of registration
Freedom of Information	Policy	L	The Council has a Model Publication scheme in place. To date there has been no requests under FOI.	Monitor any requests made under FOI
	Provision	M	The Parish Council is aware that if a substantial request came in it could create a number of additional hours work. The Parish Council can request a fee to supplement the extra hours	

PHYSICAL EQUIPMENT OR AREAS				
Assets	Loss or damage Risk/damage to third party (i.e.) property	L L	An annual review of assets is undertaken for insurance provision	Existing procedures adequate
Maintenance	Poor performance of assets or amenities	L	All assets owned by the Parish Council are regularly reviewed and maintained. All repairs and relevant expenditure for any repair is actioned/authorised in accordance with the correct procedures of the Parish Council. Assets are insured.	Existing procedures adequate
Notice Board	Risk of damage	L	The Parish Council currently has three notice boards. Annual formal inspection procedures are in place but any reports of damage or faults are reported to the Parish Council and dealt with in accordance of the correct procedures of the Council.	Existing procedures adequate
Meeting locations	Adequacy Health & Safety	L M	The Parish Council meetings are held in venues considered to have appropriate facilities for the Clerk, members and the general public from a Health & Safety, Disability Discrimination and comfort aspects.	Existing procedures adequate
Council records – paper	Loss through: Theft , Fire Damage	M L	Current records and papers are stored in a locked filing cabinet within the Councils office (Clerks home address).	Damage (apart from fire) and theft is unlikely and so provision is adequate.

Council records – electronic	Loss through: Theft, fire damage or corruption of computer	L M	The Parish Council electronic records are stored on the Council computer and regularly backed up to Dropbox.	Existing procedures considered adequate

Risk	Level	Control
Protection of physical assets	M	Parish Office Contents are insured.
Security of buildings, equipment, etc.	H	BPC currently own no Parish building, processes would be put in place if this changed.
Maintenance of buildings, etc	M	Buildings currently maintained when necessary following inspections.
Banking	M	Bank accounts are held with National Banks
Risk of consequential loss of income	L	Insurance cover. Office computers backed up remotely
Loss of cash through theft or dishonesty	L	Receipts issued and tight financial auditing with external annual auditors. Most financial transactions by cheque, card or bank transfer.
Financial controls and records	M	Quarterly reconciliation prepared by Clerk, signed by The Chair. Two signatories on payments
Compliance with HMRC rules	M	VAT claims calculated by the financial package and checked by the Clerk.
Sound budgeting to underlie annual precept	M	Full Council receive detailed budgets in late autumn. Precept is derived directly from this. Expenditure against budget reported to CPC.
Complying with borrowing regulations	L	NALC Borrowing Checklist policy (CPC has no current borrowings)
Risks to third party, property or individuals	M	Insurance in place. Open spaces checked regularly. Trees investigated when damage reported. Any reported injury is investigated and reviewed.
Compliance with employment law	M	Membership of SLCC, NALC , ALCA
Comply with HM Revenue and Customs requirements	M	Regular advice from HMRC and internal auditor carries out annual checks.

Safety of Staff and Visitors	H	There are no Parish owned buildings, if this were to change correct procedures would be followed.
Ensuring activities are within legal powers	M	Clerk clarifies legal position on new proposals. Legal advice to be sought where necessary. Clerk to attend periodic training updates and receives EALC and LGA advisories
Proper and timely reporting via the minutes	M	Council meets once a month, minutes are approved as a draft and put on the website within 7 days of the meeting. Once approved an approved copy of the minutes will replace the draft.
Proper document control	L	Leases and other legal documents are held in secure storage.
Registers of interests and gifts and hospitality	L	Register of Interests completed and available to view on Parish Council website.
Loans made to outside bodies	M	Parish Council's Policy applies – Brockley PC has no loans.

Adopted 15 May 2023