

BELSTONE PARISH COUNCIL

ASSESSMENT OF RISKS AND ACTIONS TO BE TAKEN TO MINIMISE THEM

(02.03.04) (amended 02.10.07, 09.04.13, 11.01.22, 17.01.23), Latest amendment 20.05.24

Topic		Identified hazard and risk	People at Risk	Control measures	Risk Level (after mitigation)	Action	Responsibility
Precept	1	Precept not submitted	Clerk	Diary to be kept and reported by RFO to Council meetings	Low	Diary	RFO
	2	Precept not received	Members	RFO should report information provided by WDBC of expected date of receipt of each stage of precept (also record in diary). RFO to check with bank if these payments have been made, to contact WDBC if not made and report to Chairman and Council. Receipt of instalments to be reported and minuted.	Low	Diary and reconciliation	RFO
	3	Adequacy of Precept	Members	Regular review of budget to actual. Full checking of proposed budget by Council	High	Scrutiny	Council
Financial Expenditure	4	Loss of funds: improper payments.	Members Clerk	Appropriate control exercise by the Council: a) Invoices to be examined and signed as correct by the Chairman. b) Council approval of any expenditure voted and minuted. c) Expenditure only up to amounts agreed in the approved budget or guaranteed income from grants. (To be minuted) d) RFO to report regularly on receipts/payments made under budget headings. Mid-year report to Council. e) Cheques drawn on bank account to be signed by two Council members f) Cheque counterfoils also to be signed. g) No blank cheques to be signed. h) No cheques to be made payable to cash. i) Bank statements to be checked and signed by Chairman. j) Proof to be gained of correct use of Section 137 payments. k) All online payments to be authorised by 2 council members. l) List of Direct Debits to be reviewed annually.	Low	Scrutiny	RFO/Council

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	5	Internal Audit: inadequate	Members	Internal Auditor to be someone used to dealing with accounts. Internal Auditor writes a detailed annual report testing the Council's financial procedures. This to be based on existing template. Report to be discussed and agreed/acted upon by the Council. This to be minuted.	Low	Scrutiny	Council
	6	Loss of funds: fraud	Members Clerk	Mandatory Fidelity Guarantee Insurance in place for adequate sum per Financial Regulations.(Balances plus 50% of precept) Regular Reporting to members. Internal Audit	Low	Scrutiny	Council
	7	Inadequate balances to cover contingency	Members Clerk	Balances =100% of precept as per external audit advice. Members to consider Reserves Policy built into Financial Regulations.	Low	Records	RFO
	8	VAT not recoverable (over three years to claim)	Members Clerk	Claim annually. Record due date in diary.	Low	Diary	RFO
Staff	9	Loss of key personnel (RFO/clerk)	Members Clerk	Oversight of hours, health, stress and training by appointed councillors. Annual Assessment Councillors trained to undertake tasks, instructions for processes. Vice-Chairman to have admin access to email and data systems. Locum Panel of experienced Parish and Town Clerks provided by the Society of Local Council Clerks able to assist in an emergency	Low	Scrutiny Documentation	Chairman/Vice-Chair
Assets	10	Loss or Damage to Council assets	Public	Insurance: adequate cover for property damage. Annual review of value of assets and update of insurance cover. Annual inspection, recorded in minutes.	Medium	Diary	RFO
	11	Health and Safety on Council land	Public	Public Liability Insurance in place. Annual inspections of council property carried out and remedial work put in hand.	Low	Diary	RFO
	12	Loss or unintended release of data	Members/Clerk	Data Protection/Privacy Policy in place. Training of clerk and councillors in the proper use of data.	Low	Policy Training	Clerk Council

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				All documents kept on drive in the cloud with automatic backup.			
Meetings	13	Pandemic requiring lockdown including no face-to-face meetings.	Clerk	Delegate to the Chairman and Clerk decisions regarding payments. Use of virtual meeting technology	Medium	Training	Clerk
	14	Failure to achieve quorum at meetings – business not transacted; decisions not made.	Members Clerk	Issue annual meeting calendar to all members. Issue meeting agendas promptly. Record attendance, contact members who fail to attend meetings	Low	Diary	Clerk

Risk Assessment Carried Out by: The Clerk Date: Signature:

Validated by: Members of Belstone Parish Council

Signed on behalf of Belstone Parish Council

Michael Ash (Chairman) Date: Signature:

To be reviewed January 2025