

**Ulnes Walton Parish Council**  
**Risk Assessment (February 2009)**

Subject	Risk(s) Identified	H / M / L	Management of Risk	2009 Review / Assess / Revise
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**Forward 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. Based on a recorded assessment 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.

**A Partington Clerk and RFO**

Precept	Adequacy of precept Precept requirements not submitted to CBC Amount not received by Parish Council	L	<p>In the first instance, the Borough Council advises the Parish Council of the council tax base rate, which effectively is the amount of money that every £1 of Council Tax added to a Band D property, for parish purposes, will be expected to realize in any one year.</p> <p>To determine the amount of precept required by the Parish Council annually, the Clerk prepares a budget. The Clerk considers all anticipated expenditure and projects to be developed, cash balances and then determines from this the amount of precept required from the Borough Council. A working party is formed (in December) and a full budget review is undertaken. The Parish Council then formally resolve the precept amount at each January meeting and the Clerk makes the request formally in writing as the Responsible Financial Officer of the Parish Council to Chorley Borough Council.</p> <p>The Parish Council are advised in April each year of the annual precept figure which is transferred via BACS transfer directly into the Parish Council's bank account or via cheque. The Clerk formally advises the Parish Council of the receipt at the next available Parish Council meeting.</p>	Existing procedures adequate.
Financial Records	Inadequate Records Financial irregularities	L	The Council has Financial Regulations, which set out the requirements and framework with which to work. A copy of the Financial Regulations is available from the Clerk if required.	The Financial Regulations need to be reviewed periodically to ensure they are adequate.

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Bank and Banking	Inadequate checks Bank Mistakes Loss Charges	L	<p>The Parish Council has 3 bank accounts. The Clerk pays all monies received into the main account. All payments are made using cheques drawn on the main account and signed in accordance with the current mandate.</p> <p>The Clerk is authorised to have administration contact with the Bank.</p> <p>The Clerk is the receiver and keeper of all bank correspondence, statements and bank papers such as the mandates.</p> <p>The Clerk undertakes monthly bank reconciliations when the statements are received to ensure all receipts and payments are in order.</p>	<p>Existing procedure adequate.</p> <p>Clerk to review the bank mandate following any change to the Parish Council ie following an election, resignation or disqualification of any Parish Councillor.</p>
Reporting and auditing	Information communication Compliance	L	<p>A monitoring statement is produced by the Clerk for each Parish Council Meeting. The statement is updated with current information for receipts and payments (categorized and shown against budget) together with a bank reconciliation and is inspected by the Council at each Parish Council Meeting and signed off by the Chairman. The signed monitoring statement is maintained by the Clerk in Parish Council records and reviewed as part of the financial audit by the Internal Auditor annually.</p> <p>An internal audit (auditor appointed by the Parish Council) and external audit (auditor appointed by the Audit Commission) is conducted annually on the financial records. Results are presented to the Parish Council and are available for inspection from the Clerk.</p>	Existing procedures adequate.
Cash	Loss through theft or dishonesty	L	<p>No petty cash system in operation, thus negating the risk. However, Money cover is part of mandatory insurance.</p>	No risk.
Direct Costs and Overhead Expenses	Goods not supplied but billed Invoice incorrect Cheque payable incorrect Cheque payable to wrong party Loss of stock Unpaid invoices	L	<p>Following approval of expenditure by the Parish Council, the Clerk verifies orders with suppliers. Following satisfactory receipt of the service/goods the invoice values are verified and a cheque raised ready for signature by the Council. A summary of cheques to be issued is produced for each Parish Council Meeting and crossed checked against the invoices/cheques and signed off by any two Parish Councillors. The invoices and summary schedule is maintained by the Clerk in Parish Council records.</p>	Existing procedures adequately controlled.
Grants – payable	Power to pay Authorisation of Council to pay	L	<p>All such expenditure to be approved, ratified and minuted in advance. Any items to fall in line with those allowable under S137 expenditure.</p>	Existing system adequate. Parish Councillors to request a copy of S137 from the Clerk if required.
Grants – receivable	Receipt of Grants	L	<p>The Parish Council is not currently in receipt of any grant funds. If a grant was applied for and successfully obtained, the T&amp;C's relevant to that grant would need to be considered and adhered to.</p>	Would need to be reviewed if grant obtained.

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Best Value Accountability	Work awarded incorrectly Overspend on services	L	Normally, the Parish Council would seek more than one quotation for any work required to be undertaken or goods obtained.	Existing procedure adequate.
Salaries	Wrong salary paid Wrong hours paid Wrong rate paid False employee Wrong deductions – NI/Tax	L	The Parish Council authorise the appointment of all employees and their respective salaries. A review of salaries is undertaken each year in line with preparing for the precept and becomes effective from 1 April each year. Salary slips are produced by the Clerk monthly. A schedule of payments to the Inland Revenue is also produced. These are inspected at each Parish Council Meeting as they form part of the payment listing.  The Clerk has a contract of employment and job description, a copy of which is in Parish Council records.	Existing system and procedure for the appointment, payment of salaries and associated NI/Tax adequate.
Employers Annual Return	Submit within time limits	L	The Clerk completes the Employer's Annual Return and submits to H M Revenue & Customs within the prescribed time frame on an annual basis.	Adequately controlled (now submitted on-line).
Employees	Loss of key personnel Fraud by staff Actions undertaken by staff Health & Safety	L	No plan in place for loss of key personnel. The requirements of the Fidelity Guarantee insurance to be adhered to with regards to Fraud.	Consider plan for loss of key personnel. Fidelity Guarantee insurance to be reviewed annually.
Councillors Allowance	Councilor over-payments  Income tax deduction	L	No formal allowances are allocated to Parish Councillors, however, where an out of pocket expense has been incurred, this would be reimbursed back to the Parish Councillor upon display of suitable expense receipts and authorization by the Parish Council. The reimbursement would be in the form of a cheque.	Existing procedure adequate.
Election Costs	Risk of an election cost	M	The Clerk obtains a quotation from CBC for a fully contested election and the Parish Council build an appropriate budget on an annual basis to cover such costs.	Existing procedure adequate.
Data Protection	Non Compliance	L	The Parish Council is registered for Data Protection with the Information Commissioner.	Existing procedure adequate – ensure renewal is undertaken annually.
Freedom of Information Act	Non Compliance with the Act Publication Scheme	L	In November 2008, the Parish Council adopted the model Publication Scheme issued by the Information Commissioner and produced an information guide which sets out what information is available, by what means and the associated cost of providing that information, should a member of the public make a request.	Existing procedure adequate. Report any impacts of requests made. Review the information guide annually.

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VAT	Maintain records and VAT receipts Re-claim within time limits	L	The Clerk analyses out any VAT charged on purchases within the accounting spreadsheets and maintains all VAT receipts within Parish Council records.  The Clerk produces a VAT refund analysis periodically and makes a claim to H M Customs & Excise for recovery of the amounts. The refund is received via BACS transfer and the Clerk notifies the Parish Council at the next available meeting. All documentation in relation to the process is maintained in Council records.	Existing procedure adequate.
Training	Lack of training can lead to incorrect decisions being taken	L	The Clerk should be provided with relevant training, reference books, access to assistance and legal advice required to undertake the role. The Clerk is a member of the SLCC, which is a source of information/training for many subject areas.  Parish Councillors should also be provided with training wherever applicable (whether new training or refresher training). The PC is a member of NALC, which again is a source of information/training for many aspects.	Clerk and Councillors to consider training periodically.  Clerk currently undertaking CILCA qualification.
Legal Powers	Illegal activity or payment	L	All activity and payments within the power of the Parish Council to be resolved and minuted at Full Parish Council Meetings.	Existing system adequate. Parish Councillors to request a copy of Parish Council Powers from the Clerk if required.
Minutes/ Agendas/ Notices/ Statutory Documents	Accuracy of Minutes Business conducted legally	L	Minutes are produced by the Clerk and issued in draft to Parish Councillors for their review. Thereafter minutes are approved at subsequent Parish Council Meeting and signed off by the Chairman as an accurate record. Signed minutes maintained by the Clerk and kept in Parish Council records. Approved minutes uploaded to the Parish Council website for public referral.  Summons and agendas of Parish Council Meetings are produced within the prescribed timeframe and issued to Members of the Parish Council.  Notices and agendas of Parish Council Meetings are produced within the prescribed timeframe and displayed on the notice boards and uploaded to the Parish Council website.	Existing procedure adequate.
Members Interests	Conflict of interest	L	Standard agenda item at all meetings for Members of the Parish Council to declare any personal or prejudicial interests they may have to disclose in respect of any matters under discussion. Register of Interest forms should be reviewed and updated by individual Members and re-submitted within 28 days if any change occurs.	Existing system adequate and individual Councillors to continue to review their Register of Interest forms and re-submit if any changes occur.
Insurance	Adequacy Cost	L	An annual review is undertaken (at the time of the policy renewal) of all insurance arrangements in place.	Existing procedure adequate. Review insurance provisions annually.

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Assets	Loss or Damage Risk/damage to third party property or individuals	L	No land or buildings owned by the Parish Council. An annual review of the assets register is undertaken at the time of the insurance policy renewal.	Existing procedure adequate.
Maintenance	Poor performance of assets or amenities Loss of income or performance Risk/damage to third parties	L	All assets owned by the Parish Council are reviewed, inspected and maintained as required.  All repairs and relevant expenditure for these repairs are actioned/authorised in accordance with the correct procedures of the Parish Council.	Existing procedure adequate.
Notice Boards	Risk/damage/injury to third parties Road side safety	L	The Parish Council uses five notice boards sited throughout the Parish. The Clerk is mindful of roadside safety when carrying out duties at the notice board.	Existing procedure adequate.
Meeting Location	Adequacy Health & Safety	L	The Parish Council Meetings are held at The Old School. The Parish Council considers the facilities are adequate for the Clerk, Councillors and Public who attend from a Health & Safety perspective.	Existing procedure adequate.
Parish Council Official Records and Papers	Loss through theft/fire/damage	L	The Parish Council official records and papers are stored at the home of the Clerk.	Existing procedure adequate.
Electronic Records	Loss through theft/fire/damage/corruption of computer	L	The Parish Council electronic records are stored on Parish Council's PC. Back ups are taken at regular intervals.	Existing procedure adequate. Consideration to be given to providing the back up copy to the Chairman for safe keeping.