

# Newbold Astbury cum Moreton Parish Council

## RISK ASSESSMENT

<b>Table 1</b> <b>Area where there may be scope to use insurance to help manage risk</b>	
<p><b>Risk Identification</b> Insurance cover for risk is the most common approach to certain types of inherent risks: The protection of physical assets owned by the council – buildings, furniture, equipment, etc. (loss or damage)</p> <p>The risk of damage to third party property or individuals as a consequence of the council providing services or amenities to the public (public liability) The risk of consequential loss of income or the need to provide essential services following critical damage, loss or non-performance by a third party (fidelity guarantee) Legal liability as a consequence of asset ownership (public liability)</p>	<p><b>Council's response</b> Comprehensive insurance is in place with Came and Company for 2018/19.</p> <p>Covered</p> <p>Public liability insurance cover for £10,000,000</p> <p>Employer's liability insurance cover £10,000,000. To be noted; Volunteer Risk Assessment needs always to be completed.</p> <p>Fidelity Guarantee £250,000 Personal accident £500,00</p>
<p><b>Internal controls</b> A council's internal controls may include: An up to date register of assets and investments</p> <p>Regular maintenance arrangements for physical assets</p> <p>Annual review of risk and adequacy of cover Ensuring the robustness of insurance providers</p>	<p><b>Council's response</b></p> <p>Up to date.</p> <p>Attention needed to the Church Lych Gate. War memorial still outstanding. Cheshire Railings at Brownlow renovated, others still outstanding. Benches replaced after insurance claim on VG Bench around the tree needs cleaning. Yes</p>
<p><b>Internal audit assurance</b> Internal audit testing may include: Review of internal controls in place and their documentation Review of management arrangements regarding insurance cover Testing of specific internal controls and reporting findings to management</p>	<p><b>Council's response</b></p> <p>Yes</p> <p>Actioned</p> <p>Yes</p>
<b>Table 2</b> <b>Areas where there may be scope to work with others to help manage risk</b>	
<p><b>Risk Identification</b> The limited nature of internal resources in most local councils means that councils wishing to provide services often buy them in from specialist</p>	<p><b>Council's response</b></p>

external bodies, e.g.	
Maintenance for vulnerable buildings, amenities or equipment	N/A
The provision of services being carried out under agency/partnership agreements with principal authorities	N/A
Banking arrangements, including borrowing or lending	N/A - noted RBS has closed Transparency Code adhered to
Ad hoc provision of amenities/facilities for events to local community groups	N/A - completed through Glebe Farm
Markets management	N/A
Vehicle or equipment lease or hire	N/A
Trading units (leisure centres, playing fields, burial grounds, etc.)	
Professional services (planning, architects, accountancy, design etc.)	Risk assessments for Annual Parish meeting
<b>Internal controls</b> A council's internal controls may include: Standing orders and financial regulations dealing with the award of contracts for services or the purchase of capital equipment Regular reporting on performance by suppliers, providers, contractors Annual review of contracts Clear statements of management responsibility for each service Regular scrutiny of performance against targets Adoption of and adherence to codes of practice for procurement and investment Arrangements to detect and deter fraud and/or corruption	<b>Council's response</b>  Standing orders updated to NALC standards FR due to be reviewed this year after elections YES – only Cheshire railings and the benches N/A  Yes Yes .  Every month reconciled to bank statement – needs to be checked by full Council more frequently
Regular bank reconciliations, independently reviewed	Transparency Code in place
<b>Internal audit assurance</b> Internal audit testing may include: Review of internal controls in place and their documentation Review of minutes to ensure legal powers are available, and the basis of the powers recorded and correctly applied Review and testing of arrangements to prevent and detect fraud and corruption Review of adequacy of insurance cover provided by suppliers Testing of specific internal controls and reporting findings to management	<b>Council's response</b>  Yes  Yes  Yes  Yes  Yes
<b>Table 3</b>	
<b>Areas where there may be a need to self-manage</b>	
<b>Risk identification</b> There are a number of activities that create	<b>Council's response</b>

<p>business risks but do not fall easily into either of the above categories for a number of reasons, principally because they are either difficult to quantify or considered inefficient to have provided externally or just uninsurable.</p> <p>Keeping proper financial records in accordance with statutory requirements`</p> <p>Ensuring all business activities are within legal powers applicable to local councils</p> <p>Complying with restrictions on borrowing</p> <p>Ensuring that all requirements are met under employment law and Inland Revenue regulations</p> <p>Ensuring all requirements are met under Customs and Excise regulations (especially VAT)</p> <p>Ensuring the adequacy of the annual precept within sound budgeting arrangements</p> <p>Monitoring of performance against agreed standards under partnership agreements</p> <p>Ensuring the proper use of funds granted to local community bodies under specific powers or under section 137</p> <p>Proper, timely and accurate reporting of council business in the minutes</p> <p>Responding to electors wishing to exercise their rights of inspection</p> <p>Meeting the laid down timetables when responding to consultation invitation</p> <p>Meeting the requirements for Quality parish status or other accreditation</p> <p>Proper document control</p> <p>Register of members' interests and gifts and hospitality in place, complete, accurate and up to date</p>	<p>Yes</p> <p>No current borrowing</p> <p>N/A</p> <p>. Cranage Parish Council with TCS Contract needs updating VAT return completed for 2017/18</p> <p>Budget approved in Nov 2018 precept approved and details of band d on the website NA YES</p> <p>Clerk responsible for compliance and council calendar. Yes Grant Policy adopted Yes</p> <p>Local Council Award Scheme – foundation level achieved. after elections consider next t level</p> <p>GDPR – appointed Data Protection Officer in October. Report received and clerk working through the action points</p> <p>YES In place and revised annually on website too</p>
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**Table 4**  
**Areas where there may be a need to self-manage risk**

<b>Internal controls</b>	<b>Council's response</b>
<p>A council's internal controls may include: Regular scrutiny of financial records and proper arrangements for the approval of expenditure Recording in the minutes the precise powers under which expenditure is being approved Regular returns to the Inland Revenue; contracts of employment for all staff, annually reviewed by the council, systems of updating records for any changes in relevant legislation Regular returns of VAT; training the responsible officer in matters of VAT and other taxation issues</p>	<p>Yes</p> <p>Yes</p> <p>Needs attention</p> <p>VAT completed in Feb 2018.</p> <p>Yes</p>

<p>as necessary Regular budget monitoring statements</p> <p>Developing systems of performance measurement</p> <p>Procedures for dealing with and monitoring grants or loans made or received</p> <p>Minutes properly numbered and paginated with master copy kept in safekeeping</p> <p>Documented procedures to deal with enquiries from the public</p> <p>Documented procedures to deal with responses to consultation requests</p> <p>Monitoring arrangements by the council regarding Quality Council status</p> <p>Documented procedures for document receipt, circulation, response, handling and filing</p> <p>Procedures in place for recording and monitoring members' interests and gifts and hospitality received</p> <p>Adoption of codes of conduct for members and employees</p>	<p>Yes needs reviewing mid-year</p> <p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Complaints Policy adopted this year.</p> <p>Following GDPR guidance</p> <p>Yes</p> <p>Yes - GDPR rules</p> <p>Chairman's allowance only budgeted for</p> <p>Yes</p>
<p><b>Internal audit assurance</b></p> <p>Internal audit testing may include:</p> <p>Review of internal controls in place and their documentation</p> <p>Review of minutes to ensure legal powers in place, recorded and correctly applied.</p> <p>Testing of income and expenditure from minutes to cashbook, from bank statements to cashbook, from minutes to statements etc. including petty cash transactions</p> <p>Review and testing of arrangements to prevent and detect fraud and corruption</p> <p>Testing of disclosures</p> <p>Testing of specific internal controls and reporting findings to management</p>	<p><b>Council's response</b></p> <p>Internal Audit process.</p> <p>Yes</p> <p>Members are encouraged to carry out checks.</p> <p>No petty cash</p> <p>Cllr N Plant being nominated to take responsibility</p> <p>Yes</p>
<p><b>Table 5 Partnership</b></p>	
<p>Ensure that proper safeguards exist when the If the Council is working in Partnership with another body the Council should take a critical look at the situation with particular emphasis on:</p> <ol style="list-style-type: none"> <li>1. If the body is not a statutory body check if a constitution is in place and appropriate officers are in place.</li> <li>2. Review the financial position of the body.</li> <li>3. Where appropriate check for public liability insurance.</li> <li>4. Keep records of the relationship of the parties by a written agreement where appropriate or the use of regular notes and minutes</li> </ol> <p>Council works in partnership with another body</p>	<p>Notes always taken for outside meetings but usually CE</p>

Approved by Council on  
Cllr J Carter

.....Date...  
Chairman of Newbold Astbury cum Moreton Parish Council

J Mason .....Date...  
Clerk of Newbold Astbury cum Moreton Parish Council