

Newbold Astbury cum Moreton Parish Council

RISK ASSESSMENT

Table 1 Area where there may be scope to use insurance to help manage risk	
<p>Risk Identification 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)</p> <p>Legal liability as a consequence of asset ownership (public liability)</p>	<p>Council's response Comprehensive insurance is in place with Came and Company for 2021/22 due for renewal in June</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 £150,000 Personal accident £500,000</p>
<p>Internal controls 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>Council's response Register of Assets on website The benches on the green need regular varnishing.</p> <p>The Common Land has been cleared.</p> <p>Boundary signs need regular cleaning.</p> <p>Yes</p>
<p>Internal audit assurance 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>Council's response Satisfactory Internal Audit conducted May 2021 Yes</p> <p>Online banking now in place but needs updating to show new Clerk. Cllr Plant performs monthly bank reconciliation.</p>

Table 2 Areas where there may be scope to work with others to help manage risk	
Risk Identification The limited nature of internal resources in most local councils means that councils wishing to provide services often buy them in from specialist external bodies, e.g. Maintenance for vulnerable buildings, amenities or equipment The provision of services being carried out under agency/partnership agreements with principal authorities Banking arrangements, including borrowing or lending Ad hoc provision of amenities/facilities for events to local community groups Markets management Vehicle or equipment lease or hire Trading units (leisure centres, playing fields, burial grounds, etc.) Professional services (planning, architects, accountancy, design etc.)	Council's response Yes – Came and Company Insurance approved by SLCC There was a computer check carried out in 2020. May need replacing shortly No buildings Cheshire East and Cheshire East Highways provide the majority of services. NA May Day organised by local May Day committee, Council has made a donation for gazebo hire but provides no facilities.
Internal controls 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 Regular bank reconciliations, independently reviewed	Council's response Financial Regulations and Standing Orders reviewed April 2022. Yes NA NA NA NA Cllr N Plant completes monthly checks, all payments authorised or noted by the Council Yes
Internal audit assurance 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	Council's response Yes Yes Yes Yes

by suppliers Testing of specific internal controls and reporting findings to management	Yes

Table 3

Areas where there may be a need to self-manage

Risk identification	Council's response
There are a number of activities that create 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.	
Keeping proper financial records in accordance with statutory requirements`	Yes
Ensuring all business activities are within legal powers applicable to local councils	Yes
Complying with restrictions on borrowing	No current borrowing
Ensuring that all requirements are met under employment law and Inland Revenue regulations	Yes, model contract of employment
Ensuring all requirements are met under Customs and Excise regulations (especially VAT)	Yes, provided by TCS Management Services based on NALC pay scales
Ensuring the adequacy of the annual precept within sound budgeting arrangements	Yes Budget approved in Nov 2021
Monitoring of performance against agreed standards under partnership agreements	precept approved and details of Band D on the website
Ensuring the proper use of funds granted to local community bodies under specific powers or under section 137	Grants and Donations policy reviewed July 2021
Proper, timely and accurate reporting of council business in the minutes	Yes, Clerk responsible for compliance and council calendar.
Responding to electors wishing to exercise their rights of inspection	Yes
Meeting the laid down timetables when responding to consultation invitation	Yes
Meeting the requirements for Quality parish status or other accreditation	Local Council Award Scheme – foundation – due for renewal
Proper document control	GDPR – appointed Data Protection Officer JDH services will provide.
Register of members' interests and gifts and hospitality in place, complete, accurate and up to date	YES In place and revised annually plus website

Table 4

Areas where there may be a need to self-manage risk

Internal controls	Council's response
A council's internal controls may include: Regular scrutiny of financial records and proper arrangements for the approval of expenditure	Yes, all expenditure approved by Council
Recording in the minutes the precise powers under which expenditure is being approved	Yes
Regular returns to the Inland Revenue; contracts	Yes

<p>of employment for all staff, annually reviewed by the council, systems of updating records for any changes in relevant legislation</p> <p>Regular returns of VAT; training the responsible officer in matters of VAT and other taxation issues as necessary</p> <p>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, Personnel Committee established September 2021</p> <p>VAT claim to be made soon</p> <p>Yes, reviewed mid-year</p> <p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Complaints Policy adopted</p> <p>Following GDPR guidance</p> <p>Yes</p> <p>Yes - GDPR rules</p> <p>Yes</p> <p>Yes</p> <p>Yes – reviewed April 2022 but awaiting ChALC revisions</p>
<p>Internal audit assurance</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>Council's response</p> <p>Internal Audit process.</p> <p>Yes, all minutes approved by full Council</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>Table 5</p> <p>Partnership</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"> 1. If the body is not a statutory body check if a constitution is in place and appropriate officers are in place. 2. Review the financial position of the body. 3. Where appropriate check for public liability insurance. 4. Keep records of the relationship of the 	<p>Notes always taken for outside meetings but usually Cheshire East</p>

parties by a written agreement where appropriate or the use of regular notes and minutes Council works in partnership with another body	
---	--

Approved by Council

Cllr J Critchlow

.....Date...11 May 2022.....

Chairman of Newbold Astbury cum Moreton Parish Council

C EvansDate 11 May 2021.....

Clerk of Newbold Astbury cum Moreton Parish Council