

Newbold Astbury cum Moreton Parish Council

RISK ASSESSMENT

Table 1 Area where there may be scope to use insurance to help manage risk	
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) 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)	Council's response Comprehensive insurance is in place with Zurich Insurance for 23/24, for renewal 31/05/2024 Covered Public liability insurance cover for £10,000,000 Employer's liability insurance cover £10,000,000. To be noted; Volunteer Risk Assessment needs always to be completed. Fidelity Guarantee £150,000 Personal accident £500,00
Internal controls A council's internal controls may include: An up-to-date register of assets and investments Regular maintenance arrangements for physical assets Annual review of risk and adequacy of cover Ensuring the robustness of insurance providers	Council's response Register of Assets on website The benches on the green need regular varnishing. The Common Land has been cleared. Boundary signs need regular cleaning. Yes
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	Council's response Satisfactory Internal Audit concluded June 2023 Yes Online banking now in place but needs updating. Clerk not yet able to receive a bank debit card Cllr Plant performs monthly bank reconciliation.

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 – Zurich Specialist Insurance There was a computer check carried out in 2020. Replacement laptop purchased July 2023. No buildings owned or managed Cheshire East and Cheshire East Highways provide the majority of services. Banking services provided by RBS. No borrowing or lending May Day organised by local May Day committee. Council has previously 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 reviewed March 2023 and Standing Orders reviewed March 2022. Yes NA NA NA NA Cllr N Plant completes monthly checks, all payments on agendas and authorised by the full Council or noted by the Council under delegated authority limits.
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, provided by TCS Management Services based on NALC pay scales
Ensuring all requirements are met under Customs and Excise regulations (especially VAT)	Yes
Ensuring the adequacy of the annual precept within sound budgeting arrangements	Budget and precept approved in Nov 2022 and details of Band D on the website
Monitoring of performance against agreed standards under partnership agreements	NA
Ensuring the proper use of funds granted to local community bodies under specific powers or under section 137	Yes, Clerk responsible for compliance
Proper, timely and accurate reporting of council business in the minutes	Yes
Responding to electors wishing to exercise their rights of inspection	Yes, rights of inspection posted online and on notice boards
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	Yes
Register of members' interests and gifts and hospitality in place, complete, accurate and up to date	In place and revised annually plus on 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 or under delegated authority limits reviewed regularly.
Recording in the minutes the precise powers under which expenditure is being approved e.g. if s137 powers used	Yes
Regular returns to the Inland Revenue; contracts	Yes, Personnel Committee established

<p>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 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 Minutes properly numbered and paginated with master copy kept in safekeeping Documented procedures to deal with enquiries from the public Documented procedures to deal with responses to consultation requests Monitoring arrangements by the council regarding Quality Council status Documented procedures for document receipt, circulation, response, handling and filing Procedures in place for recording and monitoring members' interests and gifts and hospitality received Adoption of codes of conduct for members and employees</p>	<p>September 2021. Contract of employment in place plus annual appraisal</p> <p>VAT claim to be made soon</p> <p>Yes, reviewed mid-year</p> <p>Yes</p> <p>Yes, Grants and Donations policy reviewed July 2021 Yes</p> <p>Complaints Policy adopted</p> <p>Following GDPR and FOI guidance</p> <p>Yes, renewal needed</p> <p>Yes - GDPR rules</p> <p>Yes, ROMI forms signed</p> <p>Yes – new (May 2023) ChALC/Cheshire East policy to be reviewed and adopted shortly</p>
<p>Internal audit assurance Internal audit testing may include: Review of internal controls in place and their documentation Review of minutes to ensure legal powers in place, recorded and correctly applied. Testing of income and expenditure from minutes to cashbook, from bank statements to cashbook, from minutes to statements etc. including petty cash transactions Review and testing of arrangements to prevent and detect fraud and corruption Testing of disclosures Testing of specific internal controls and reporting findings to management</p>	<p>Council's response</p> <p>Internal Audit process in place.</p> <p>Yes, all minutes approved by full Council</p> <p>Members are encouraged to carry out checks. Regular Bank reconciliations performed. No petty cash</p> <p>Cllr N Plant nominated to take responsibility</p> <p>Yes</p>
<p>Table 5 Partnership</p>	
<p>Ensure that proper safeguards exist 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. 	<p>No Partnerships in place</p>

4. Keep records of the relationship of the parties by a written agreement where appropriate or the use of regular notes and minutes Council works in partnership with another body	
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Approved by Council
Cllr J Critchlow

.....Date: 12 July 2023
Chairman of Newbold Astbury and Moreton cum Alcumlow Parish Council

C Evans

.....Date: 12 July 2023
Clerk of Newbold Astbury and Moreton cum Alcumlow Parish Council