

Risk is the likelihood of occurrence. Amendments in BLUE

Topic	Risk Identified	H/M/L	Management of Risk	Who	Freq
<b>Salaries Payroll outsourced to SALC</b>	Incorrect salary paid	L	Check payslip check with SALC/Cheque signed by Parish Councillors. Annual Internal Audit checks the process.	Cheque signatories/Parish Clerk	Monthly
	Incorrect hours paid	L	Check /timesheet/contract/payslip/SALC/ Cheque signed by Parish Councillors Any overtime-approved SALC will only process with proof from the Chairman	Cheque signatories/Parish Clerk	Monthly
	Incorrect rate pays	L	Check the contract and NALC PayScale's Annual Internal Audit checks the process.	Cheque signatories/Parish Clerk	Monthly
	Wrong deductions - NI	L	Payslip produced by SALC Annual Internal Audit checks the process	Parish Clerk	Monthly
	Wrong deductions – Income Tax	L	Payslip produced by SALC Annual Internal Audit checks the process	Parish Clerk	Monthly
	Wrong deductions – Pension Payment	L	Payments are made by Direct Debit through Government Nest. Annual Internal Audit checks the process	Parish Clerk	Monthly
<b>Direct Costs &amp; overhead expenses</b>	Goods not supplied to PC	L	Order system in place/RFO appointed.	Parish Clerk to verify	Ongoing
	Invoice incorrectly calculated	L	Check arithmetic Signatory initials	Parish Clerk to verify	Ongoing
	The cheque payable is correct	L	Full PC minute - Signatory + stubs	Parish Clerk to verify/Cheque signatories	Monthly

<b>Grants to local organisations Donations</b>	Power to pay	<b>L</b>	Minute power /Advisory Finance Group. Full Council	Parish Clerk	Ongoing
	Agreement of PC to pay	<b>L</b>	Full PC Approval and minutes signed by the Chairman	Parish Clerk/Chairman	Ongoing
	Conditions agreed	<b>L</b>	Use reasonable conditions and application form completed by the organisation concerned.	Parish Clerk to verify	Ongoing
	The cheque payable is correct	<b>L</b>	Full PC minute - Signatory + stubs	Parish Clerk/Cheque signatories	Monthly
	Follow up verification	<b>M</b>	RFO check & consider the budget	Parish Clerk	Monthly
<b>Election costs</b>	Unexpected/organized	<b>L</b>	Check with BDC/ consider budget /Plan in Advisory Finance Meeting.	Parish Clerk to check with District Council	Whenever
<b>VAT</b>	VAT analysis	<b>L</b>	All items in the accounts book are listed. Annual Internal Audit checks the process.	Parish Clerk	Monthly/requested annually
	Charged on purchases	<b>L</b>	Consider all items recorded	Parish Clerk	Monthly

<b>Reserves - General</b>	Adequacy (Up to Precept Amount) Recommend 6 months	<b>L</b>	Consider at Finance meeting and budget setting & final accounts.	RFO/Advisory Group/Full Council	6 monthlies
<b>Reserves – Earmarked</b>	Adequacy	<b>L</b>	Consider at Finance meetings and budget setting & final accounts & when necessary	RFO/Advisory/Full Council	6 monthlies
	Earmarked or Contingent liability	<b>L</b>	Review with Advisory Group and Full Council and minuted	RFO/Advisory/ Full Council	6 monthlies
<b>Assets</b>	Loss, Damage etc	<b>H</b>	Annual maintenance inspection, update Insurance & Assets Register. Risk Assessment completed monthly where necessary by Parish Clerk.	Parish Clerk /Parish Councillor to complete	Monthly/Annual
	Risk of damage to third-party property or individuals	<b>M</b>	Review adequacy of Public Liability insurance. Checks are conducted regularly.	Parish Clerk/Parish Councillor to complete	Monthly/Annual
<b>Employees</b>	Loss of staff	<b>H</b>	Health, lone Working, Salary, Benefits	Parish Council to action when/if required	Ongoing
	Fraud by staff	<b>L</b>	Fidelity Guarantee value up to 100k. Best Practice in place. Due Diligence and Financial Regulations in place. All invoices are checked before payment by the PC. Procedures in place with the bank. Parish Clerk/RFO not a cheque signatory Annual Internal Audit checks the process and reports are emailed to the clerk and the chairman. Monthly Bank Statements emailed to councillors All payments listed on the agenda and the minutes	Parish Clerk/Parish Council To verify	Monthly
<b>Cash /Cheques (Dinghy Park)</b>	Loss through theft or dishonesty	<b>M</b>	Fidelity Guarantee value of £100k. No payment by cash. Dinghy Permits marry to payments. Annual Internal Audit checks the process	Parish Clerk/Parish Council To verify through monthly bank statements	Monthly

<b>Legal Powers</b>	Illegal activity or payment by PC ( <i>Ultra Vires</i> ) (Beyond its powers)	<b>M</b>	Legal Powers are checked before any purchases. Only Parish Clerk can make purchases Annual Internal Audit checks this process	Parish Clerk to action	Monthly
<b>Financial Records</b>	Inadequate records	<b>L</b>	Provided monthly at meetings	RFO	Monthly
<b>Minutes/Parish Minutes</b>	Accurate & Legal	<b>L</b>	Review and considered for approval following the meeting and signed by the Chairman	Parish Clerk/Parish Council to verify	Monthly
<b>Code of Conduct Members Interests</b>	Conflict of interest	<b>M</b>	Training/ All Members to have a copy. Update Declarations of Interest Record Declarations in Minutes	Parish Clerk/Parish Council	Monthly
<b>Financial Regulations &amp; Standing Orders</b>	Out of date/not adhered	<b>L</b>	Updated and reviewed every year (Minuted) & when necessary. All Members have a copy. Internal Auditor checks in the annual review	Parish Clerk/Parish Council	Annually and when legislation requires.
<b>BANKING Risk</b> Access to telephone banking	RFO/Clerk absent	<b>L</b>	Limited access. Two signatures can verify details at the bank. <b>Funds are available for the year in the Current Account</b>	Parish Clerk/ resolved Councillors	Ongoing
<b>GDPR Risk</b>	Legislation	<b>M</b>	Members sign a GDPR Awareness Form. Parish Clerk/RFO trained on GDPR Parish Protect insurance through Legal Expenses, Public Liability and Officials' Liability All correspondence is handled by the Parish Clerk. Parish Clerk conforms to GDPR Regulations.	Parish Clerk/Parish Council	Ongoing
<b>Coronavirus Covid – 19 and ongoing</b>	Risk to employee Risk to members The risk to banking (receipts and payments) The risk to Invoices for payment	<b>L</b>	<b>The 2-meter rule is introduced when required.</b> <b>Parish Clerk not to attend if tested positive for Covid</b>	Parish Clerk/Parish Council	Ongoing

	Risk of Councils Activities Risk of Councils Services (Contractors) Volunteers – Recycle Centre		<b>Parish Councillors are not to attend if tested positive for Covid</b> <b>Risk assessment completed in the meeting room</b> <b>Windows are open when meetings are taking place</b> <b>Gloves and PPE Masks are provided when required.</b>		
<b>Recycle Centre</b>	Accidents to volunteers. Covid – 19 Fly – Tipping Accidents to members of the public Abuse from members of the public	<b>M</b>	Health and Safety Risk Assessment completed.  Two volunteers at all times  Certificate of Employers' Liability Insurance dated until September 2023  PPE Provided to the Volunteers  Closure of site if required  Any abuse – members of the public banned from the centre  Members informed at Monthly PC Meetings	Parish Clerk/Chairman	Ongoing

**Prepared by: Jill Davis - Clerk/RFO to Chelmondiston Parish Council**

**Recommended at the Advisory Finance Group**

**Reviewed and Updated**

**Signed:..... Cllr David Cordle ... ..**

**Chairman**

**David Cordle**

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**Signed.....** .....

**Parish Clerk and RFO**

**Recorded: Copies to all members by Email.**

**The document was approved at the PC Meeting held on 10<sup>th</sup> of January 2023**