



Tattenhall & District Parish Council Risk Assessment

Administration Topic	Risk Identified	Level	Management of Risk	Action
Legal Powers	Ensure Council is acting legally including Council making illegal payments or authorising illegal payments.	M	Councillors to be aware of Council's legal powers. Powers to be listed on accounts. Ensure up to date Standing Orders and Financial Regulations are in place.	Accounts to include power by which money has been spent. SO's reviewed Annual at Annual or First meeting in May.
Minutes	Minutes are inaccurate or do not comply with legislation. Loss of Minutes including through corrupted computer files.	L L	Approved at following meeting Copy of minutes to be retained & on website Completed minutes books to be archived	Signed minutes posted on website All documents including minutes stored on Microsoft one drive.
Financial Records	Failure to provide or retain adequate information	L	Accounts approved by council regularly & minuted. Subject to internal audit	Internal Audit annually – March/April
Members Interests	Failure to identify/declare conflict of Interests Failure to record?	L	All councillors to receive code of conduct training. All councillors to complete register of interests and to keep up to date. Interests to be declared and minuted.	Annual reminder - May AGM
Staff	Loss key personnel	L	Hours, health/long term illness, training, resignation. Monitor and manage as appropriate.	Annual review – January
	Fraud by Staff	L	Fidelity guarantee value set at appropriate level	Annual review – March/April (for Audit).
Volunteers	Injury to person or damage to property	L	All work undertaken to be covered by PC insurance. Risk assessments to be undertaken of all activities. Protective equipment to be provided and used. Training and instruction to be provided if necessary.	Volunteers (inc Councillors) to read and sign risk assessments.
Loss of Property	Damage including third party or criminal damage	L	Review adequacy of Insurance Cover	Annual review – May (renewal June)
Assets & Maintenance	Failure to value assets correctly	L	Annual inspection Review adequacy of Insurance Cover	Annual review – May (renewal June) Annual review – May (renewal June)
	Loss from damage to third party or criminal damage	M	Adequate public liability insurance	See additional detail on specific assets at end of document.



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Goods & Services	That Council does not receive 'Best Value' on goods or services obtained	L	3 Quotes to be received for all services valued £500+ to be scrutinised by council or appropriate committee. All Quotes to be agreed by Full Council. Contractors to provide risk assessments and valid insurance for period of contract.	Contracts to be reviewed annually before renewal.
Risk Assessment	Risk Assessment inadequate, Failure to amend to take into account changes in circumstance	L	Annual review by council & internal auditor.	March/April as part of internal audit.

Financial Precept	Legal Process not followed Precept not submitted Not paid by LA In adequate funding requested	L L L M	Resolution to be minutes RFO to submit and obtain proof of receipt Confirmation of payment to obtained Quarterly review of budget to actual	Annual – January Annual – April Annual – April, July, Oct, Jan – RFO Finance Committee
Other income	Loss of money through inappropriate cash handling & banking procedures or poor budgeting procedures	L	Minimal cash handling – payments/amounts to be confirmed by receipt. Cash Book to be presented at each meeting Quarterly review to check bank reconciliation against statements.	Reviewed annual by (competent) internal audit – March/April. Agreed by Resolution of Council and signed by the Chairman of the meeting. Annual – April, July, Oct, Jan – RFO Finance Committee
Grants (making applications)	Failure to follow claims procedure Payments not received	M L	RFO to monitor. Confirmation of payment to obtained	As required
Grants & Donations (making payments)	Illegal payments made	L	Statutory power to be identified. Payments to be agreed by resolution of council Applicants to complete grant application form.	
Salaries	Incorrect salary / hours / rate paid Incorrect calculations for deductions – NI & Income Tax	L	Members to verify. Check to PAYE Calculations & members to verify.	Internal Audit annually – March/April



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Direct Costs & Overhead expenses	Ordered goods or services not supplied to Council	M	Follow up on all orders by RFO	Internal Audit annually –March/April
	Invoices incorrectly calculated or recorded & incorrect payments made.	L	All payments/invoices to be confirmed/checked by minimum two councillors by email or signed invoice & checked against statements by RFO. Cheque payments – 2 signatures & stub to signed. Where no invoice exists (donations/grants) recipient to sign receipt of payment slip.	
Election Costs	Inadequate resources to pay for election.	L	Quarterly review of budget	Annual – April, July, Oct, Jan – RFO Finance Committee
VAT	Failure to carryout VAT analysis	L	Vat receipts to be request and filed. Vat to be listed on accounts.	Internal Audit annually –March/April
	Failure to claimed within time limits	L	Vat claimed annually by RFO	Internal Audit annually –March/April
Reserves – General & Earmarked	Inadequacy	L	Consider at Budget setting and as part of quarterly review of budget. Earmarking to be minuted at Budget setting. Amendments to budget during year to be approved & minuted.	Annual – April, July, Oct, Jan – RFO Finance Committee Annual December/January.

Assets (Land, Property & Equipment)			
Land in Council Ownership	Glebe Meadow	Management Plan in Place Tattenhall Wildlife Group act as Consultants	
	Spinney	Management Plan in Place due for Review April 2018.	
	Millennium Mile Footpath (section)	Grass cutting and maintenance programme in place monitored by maintenance Group.	
	Trees	All trees owned by the Parish Council covered by a 5 year management plan compliant with an Inspection Report by Amenity Tree Care is in place. The Plan is to be reviewed by 1 st April 2018	



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Leased Land	The Park	Risk remains with leaseholder CW&C Weekly routine inspections carried out on play equipment	
	Barnfield	Managed by the Parish Council in consultation with the residents of Ravensholme Court.	

Reviewed by Council June 2018