

BEADNELL PARISH COUNCIL RISK ASSESSMENT

The External Auditors require evidence of Parish Councils having an annual risk assessment. This document has been produced to enable Beadnell Parish Council (PC) to assess the risks that it faces and satisfy itself that it has taken adequate steps to minimise them.

Subject	Risks Identified	Management/control of Risk	Review/Assess/Revise
Precept	Adequacy of precept to carry out Statutory duties	The budget is set and approved with the precept being agreed by the full PC.	Annually and periodically reviewed at PC meetings
Banking Arrangements	Inadequate checks Bank mistakes Charges Loss of signatories	All invoices are presented to PC for approval. There are three cheque signatories. Cheques are checked against invoices and signed by two signatories. Regular bank reconciliation by Clerk PC would choose replacements at next PC meeting as bank takes time to implement changes	Existing arrangements adequate
Salary and expenses	Salary paid incorrectly Unpaid tax to HMRC	Clerk is only employee. Salary agreed at start of employment. Tax and NI calculated using on-line scales. Clerk has contract of employment. Itemised list of expenses with receipts submitted to PC for approval.	Annual salary review
VAT	Re-claiming	Reclaimed yearly	None
Financial Records/ Accounts and Audit	Financial irregularities	The Clerk is the Responsible Financial Officer and will administer the accounts ensuring correct records are kept and external audits are completed. A monitoring statement is produced for every PC meeting. Currently a qualified resident acts as Internal Auditor and periodically checks the accounts with the Clerk	Existing arrangements adequate Annually review
Petty Cash	Loss through theft or dishonesty	Monies kept by a Councillor. Records kept and receipts issued by Clerk. Internal Auditor reviews annually.	Existing arrangements adequate

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Best value accountability	Work awarded incorrectly Overspend on services	The PC seeks, if possible, more than one quotation for any substantial work to be undertaken. For major work competitive tenders would be sought. Contracts monitored by PC.	Review any contracts
Legal Powers	Illegal activity or payments	All activity and payments within the power of the PC are resolved and minuted at PC meetings	Existing procedures adequate
Minutes/agendas/notices	Accuracy and legality Business Conduct	Agendas and minutes are produced and displayed in accordance with legal requirements. Minutes are approved and signed at next PC meeting. Business conducted at PC meetings is managed by the Chair.	Existing procedures adequate. Members to adhere to Code of Conduct
Members interests	Conflict of interests Register of members interests	Declarations of interest by members' standard item on PC Agendas. Register of members interests forms reviewed regularly	Existing procedures adequate. Members take responsibility to update register
Insurance	Adequacy Cost	Public Liability, Employers Liability, Officials Indemnity, Fidelity Guarantee, Libel & Slander, Money, Legal Expenses and All Risks covered by Insurance Policy	Review insurance provision and provider annually
Cemetery	Inadequate communications with relatives and funeral directors. Inadequate records Loss of income	The Clerk liaises with parties involved assisted by the Chair. The Clerk keeps the burial register up-to-date and plot purchases. Activity recorded in PC minutes. All fees collected by the Clerk	Review cemetery fees annually.
Assets	Loss or damage Risk/damage to third parties	An annual review of assets is undertaken for insurance provision. No formal inspection procedures are in place but any reports of damage or faults are reported to the PC and action taken. All assets are insured.	Review asset register annually. Carry out regular inspections.

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Council Records Paper Electronic	Loss through: Theft Fire damage Corruption of computer	The PC records are stored at the home of the Clerk. Records include minutes, insurance, bank records. The documents are stored in lockable cabinets. The PC electronic records are stored on the Council laptop held with the Clerk at her home. Backups of electronic data is made at regular intervals and kept by the Chair for storage off site.	Damage (apart from fire) and theft is unlikely and so provision is adequate. Existing procedures considered adequate
Meeting Location	Adequacy Health and Safety Loss of facility	The PC meetings are held in the W.I. Hall. The premises and facilities are adequate.	
Playground	Loss or damage Risk/damage to third parties	Weekly inspections are provided by NCC through a Service Level Agreement, the cost of which is included in the budget. Equipment is insured. Any faults are addressed, dangerous equipment decommissioned or removed.	Responsibility for the play areas has been transferred to the PC. Transfer of land ownership is still outstanding.

Reviewed at meeting held on26th September 2018

Signed by Chair