**Ironville Parish Council**

**Derbyshire**

**2020/2021**

**For presentation at Council meeting 18 May 2020**

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| **Subject**  | **Risk(s) Identified**  | **High/Med/Low**  | **Management/Control of Risk**  | **Review/Assess/Revise**  |
| Business Continuity | Risk of Council not being able to continue its business due to an unexpected or tragic circumstance  | High | Areas of concern:Conducting Parish Council Meetings - Clerk has set up account with Cisco Webex enabling meetings to continue remotelyAuthorising Payments – Bacs payments facilitated but need to add security through 2 tier authentication. Parish Clerk Duties - Office Manual to be set up containing guides to calculating wages, tax; VAT diary of milestones, council process etc. Grounds Worker to be recruited to undertake Village Warden role.  | Continue to update Office ManualAppoint Groundsman to assist Village Warden .Training for Assistant Clerk and Apprentice |
| Business Continuity  | Risk of Council not being able to continue its business due to an unexpected circumstance  |  Low  | In the event of unavailability of the Parish Clerk, Chair contacts DALC. Computer isolated for use to Ironville Parish Council. Computer files backed up to cloud and usb | Check that back-ups are adequate. Review insured amounts. Requirement for a Business Continuity Plan.  |
| Precept  | Adequacy of precept requirements        Requirements Submitted to Amber Valley Borough Council Amount not received by Ironville PC |  Low         Low   Low  | To determine the amount of precept required the Parish Council will regularly receive budget update information and the precept is an agenda item for Council to consider. At the budget setting meeting Council receives a budget update report, including actual position and projected position to the year end with indicative figures or costings obtained by the Clerk. The Clerk provides a draft budget for the following year based on these costings and making provision for specific projects previously identified by the Council for the coming financial year. Following the inclusion of any amendments suggested by the Council the proposed budget is presented to the first Council meeting in January for adoption and the precept amount agreed.  The Clerk submits the precept figure to Amber Valley Borough Council in writing.  The Clerk informs the Council when the two precept amounts are received.  | Existing procedure is adequate  |
| Financial Records  | Inadequate records  | Low  | The revised Financial Regulations | Existing procedures  |

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|  |  Financial irregularities  |  |  Set out the requirements for financial regulations to conform with the Local Government Act 1972. | Review Financial Regulations when necessary . |
| Bank and Banking  | Inadequate Checks     Bank Errors     Loss   Charges   Security  | Low     Low     Low   Low   Medium  | The Council has Financial Regulations that set out the requirements for banking, including internet banking, cheques and (electronic payments) (not applicable at the current time). If the Bank does make an error when processing cheques, cash and electronic payments these are found when the bank accounts are reconciled on a monthly basis, any error is immediately reported to the Bank and corrected by them.  Losses would result from a Bank error and these would be immediately reported to the Bank. Possible losses from unauthorised access to the Council Bank accounts are minimal as security devices used to access the accounts are locked in the Council’s safe to which only the Clerk has a key.  Bank charges are not incurred on the main account due to it being a community account. A monthly administration charge incurred on the money market account.  Where a computer requires use of a personal identification number (PIN) or other password(s), for access to the council’s records on that computer, a note shall be made of the PIN and Passwords and shall be handed to and retained by the Chairman of Council in a sealed dated envelope. This envelope may not be opened other than in the  | Annual review of financial regulations at the Annual Council meeting. Review Financial Regulations when necessary and the bank signatory list when necessary, especially after the Annual Council Meeting and an election.   Monitor Bank Statements monthly.  |

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|  |  |  | presence of two other councillors. After the envelope has been opened, in any circumstances, the PIN and / or passwords shall be changed as soon as practicable. The fact that the sealed envelope has been opened, in whatever circumstances, shall be reported to all members immediately and formally to the next available meeting of the council.  |  |
| Investment policy  | Failure of institution holding investment. Parish Council’s deposit are not indemnified to any limit.  | Medium  | Restrict investment in the account with each United Kingdom clearing bank group only.  | No process in place to date due to all funds secured within current accounts Co-operative. |
| Cash  | Loss through theft or dishonesty  | Low  | The Council has Financial Regulations that set out the requirements. Cash is banked regularly, access to petty cash is only open to the Clerk and is regularly accounted for and balanced, receipts are provided for any expenditure.  | Existing procedures have been reviewed annually.  Review the Financial Regulations when necessary   |
| Reporting and Auditing  | Information communication  Compliance  | Low   Low  | A budget monitoring statement is produced for presentation to the Council on a bi-monthly basis. Auditing takes place on an annual basis.  | Existing communication procedures adequate.  Council to ensure is has an Internal auditor to undertake the audit.  |
| Direct Costs Overhead Expenses Debts  | Goods not supplied but billed  Incorrect invoicing     | Low   Low     | The Council has Financial Regulations that set out the requirements  Prior to each Council meeting invoices are checked by the Clerk and allocated a cheque payment. A Payment of Accounts Schedule is circulated to Councillors prior to the Council meeting and any Councillor can query an invoice with the Clerk. If satisfactory the schedule is approved at the Council meeting.  |  Existing procedures reviewed annually at the Annual Council meeting. Adequate. |

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|  |  Cheque payable incorrect    Electronic payment incorrect          Loss of Stock   Unpaid Invoices  |  Low     Low           Low   Low  |  The Clerk prepares the cheques which are authorised by the Council at which the payment is approved. Two Councillors sign the sign the cheques. Certain items may be made by DD method provided that the instructions for each payment are evidenced, by two authorised bank signatories and are retained and any payments are reported to council as made. No internet banking relevant (not operational).The Council has only minimal stocks, these are monitored by the Clerk (materials and limited equipment to ensure the Parish Lengthsman is able to perform his duties safely and with adequate materials). No invoice system required at the present time. |  Review the Financial Regulations when necessary  |
| Grants and support – Payable  | Power to pay authorisation of Council to pay  |  Low  | All such expenditure goes through the required process of approval, minuted and listed accordingly as a payment.  | Existing procedure adequate.  |
| Grants – Receivable  | Receipts of Grant  | Low  | The Parish Council does not presently receive any regular grants. One off grants come with terms and conditions to be satisfied  | If required a procedure would need to be developed.  |
| Charges/Rentals Payable  | Payment of charges, leases, rentals  | Low  | BY Direct debit provided that the instructions are signed by two members and any payments are reported to Council as made.  | Existing procedures have been reviewed and additions made thereto which are adequate.  |
| Best Value / Accountability  | Work awarded incorrectly  Overspend on services  | Low   Low  | The Council has Financial regulations that set out the requirements for the awarding of contracts.  If a problem was encountered with a contract the Clerk would  | Existing procedure adequate.  |

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|  |  |  | investigate the situation, check the quotation/tender, research the problem and report the matter to the Council.  |  |
| Salaries and associated costs  | Salary paid incorrectly Wrong hours paid Wrong rate paid False employee Wrong deductions of NI or Tax Unpaid Tax & NI contributions to HM Revenue  | Low  Low Low Low Low Low  | Payment of salaries are made by cheque each month signed by two authorised bank signatories and any payments are reported to council as made. The Parish Council authorises the appointment of all employees and assesses salary rates in line with rates provided by NALC. Salary analysis and pay slips are produced by the Clerk on a monthly basis together with a schedule of payments to HM Revenue (for Tax and NI). Payments to HM Revenue by cheque.  | Existing appointment system is adequate.  Existing payment procedures have been reviewed annually and additions made thereto which are adequate.   |
| Employees  | Loss of Key Personnel   Fraud by Staff   Actions undertaken by staff    Health and Safety  | Low   Low   Low     Low  | Reference to a Continuity Plan should be made in case of loss of key personnel  Financial risk is low as only one member of staff has access to the petty cash.  The Clerk should be provided with relevant training, reference books, access to assistance and legal advice required to undertake the role.   Ironville Parish Council recognises health, safety and welfare as essential in the successful operation of its activities. All operations will be conducted with due regard for the Council’s statutory obligations and the appropriate safeguards to minimise risks to the health and safety of all employees and other who may be affected by our activities. The Council, under The Management of Health and Safety at Work Regulations 1999:  | Requirement for a continuity plan  Existing procedure adequate  Membership of DALC. Health and Safety Policy aims to provide sound and practical advice on safe working methods and statutory requirements relevant to the work activities of the Council.  |

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|  |  |  | * Carries out assessments of risks to employees and the

general public, that are caused by their work activities * Introduces effective arrangements for planning, organising, controlling and monitoring controls and precautions
* Appointed a competent company to help and advise on health and safety matters
* Provides employees with relevant and understandable information relating to the risks arising from their work activity and the controls/precautions to be followed.
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| Employer Liability  | Non-compliance with employment law or regulations  | Low  |  Review work undertaken by employees and conduct Risk Assessments on all new work. Specialist training if required  | Adequate insurance cover in place  |
| Legal Liability  | Legality of activities.  Proper and timely reporting via minutes.  Proper document control.  | Medium   Low   Low  | Clerk to ensure that Ironville Parish Council is updated on new statutes and legislation.  Clerk to be alert to situations where legal challenge could occur and seek prompt advice.  Documents retained in archive store  | Legal updates are received from NALC. Advice available from NALC, Amber Valley borough Council and Derbyshire County Council. |
| Insurance  | Adequacy Cost Compliance Fidelity Guarantee  | Low Low Low Medium  | An annual review is undertaken prior to the renewal date of all insurance arrangements in place.  | Existing procedure adequate. Review insurance provision annually.  |
| Parks safety  | Damage to children or other users of play equipment  | Low | Not applicable as all equipment within the parish is the responsibility of either Amber Valley Borough Council or Futures Homescape. | Damage reports channelled through the Clerk to relevant authority.  |
| Councillor allowances  | Councillors overpaid Income Tax Deduction  | Low  | The Council has resolved not to pay allowances.  | No procedure required  |
| Election Costs  | Risk of an election cost  | Low/Medium  | The risk is higher in a election year. When an election is due the Clerk will obtain an estimate of costs from the District Council for a full election and an uncontested election. There are no measures  | Existing procedures adequate – ie taking measures to ensure  |

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|  |  |  | that can be adopted to minimise the risk of having a contested election as this is a democratic process which should not be stifled.  | there is an amount in the budget.  |
| VAT  | Reclaiming / charging  | Low  | The Council has Financial Regulations that set out the requirements  | Existing procedure adequate  |
| Annual Returns  | Submit within time limits  | Low  | The Employer’s Annual Return is completed and submitted online by approved Chartered Accountants acting on behalf of Ironville Parish Council, currently Messrs. Pells of Eastwood. The Financial Annual Return is completed by the internal auditor and Clerk, approved by the Council and submitted to the External Auditor within the time limit  | Existing procedures adequate  |
| Legal Powers  | Illegal activity of payments  | Low  | All activity and payments within the powers of the Parish Council to be resolved and minuted at Parish Council meetings.  | Existing procedure adequate  |
| Agendas// Minutes /Notices/Statutory Documents  | Accuracy and legality Business Conduct  | Low  | Agendas and minutes are produced in the prescribed method by the Clerk and adhere to the legal requirements. Agendas are displayed and minutes are available in accordance with the legal requirements. Minutes are approved and signed at the following Council meeting. Business conducted at Council meetings should be managed by the Chair  | Existing procedure adequate. Guidance/training to Chair should be given (if required). Members to adhere to the adopted Code of Conducted  |
| Members Interests  | Register of Members Interests  Pecuniary Interests   | Low   Medium  | Within 28 days of taking office as a member or co-opted member, Councillors must notify Ironville Parish Council’s Monitoring Officer of any disclosable pecuniary interest as defined by regulations made by the Secretary of State, where the pecuniary interest is yours, your spouse’s or civil partner’s, or is the pecuniary interest of somebody with whom you are living with as a husband or wife, or as if you were civil partners.  In addition, Councillors must, within 28 days of taking office as a member or co-opted member, notify Amber Valley Borough Council’s monitoring officer of any disclosable pecuniary or non-pecuniary interest which Amber Valley Borough Council has decided should be included in the register.  If an interest has not been entered onto the Amber Valley Borough Council’s register, then the member must disclose the interest to any meeting of the authority at which they are present, where they have a  | Existing procedure adequate.  Councillors to take responsibility to notify Amber Valley Borough Council of update of their entry in the Register.   |
|  |  |  | disclosable interest in any matter being considered and where the matter is not a ‘sensitive interest’.1  The Clerk is required to compile and hold a register of member’s interests in accordance with agreement reached with the Monitoring Officer of the Responsible Authority and/or as required by statute.  If a member has a pecuniary interest as defined by the Code of Conduct, revised and adopted by the Council in 2012 then he/she shall declare such pecuniary interest as soon as it becomes apparent, disclosing the existence and nature of that interest as required.  Councillors with a prejudicial pecuniary interest in relation to any item of business being transacted at a meeting may, having applied and had approved a request for a dispensation from the Proper Officer, under: Section 31(4) of the Localism Act 2011 be allowed to:  i) participate, or participate further, in any discussion of the matter at the meeting(s); and/or ii) participate in any vote, or further vote, taken on the matter at the meeting(s).  |  |
| Data Protection  | Policy Provision  | Low  | The Parish Council is registered with the Information Commissioner  |   |
| Freedom of Information Act  | Policy Provision  | Low   | The Council conforms to the Freedom of Information Act and responds to individual requests in accordance with it, monitored through Amber Valley Borough Council Legal Department. | Existing procedure adequate.  |