

Introduction

In any activity for which the parish council has responsibility there will be the potential for unexpected incidents to arise which might negatively affect the council or its members.

In attempting to exclude or avoid such negative outcomes, it is recognised that the council needs to build into its strategic planning a system of assessment and management of risk which is itself subject to frequent review.

This document has been produced to enable Dunholme Parish Council to quantify and assess the risks that it might face and satisfy itself that it has taken all practical steps to reduce or eliminate the risks, insofar as might be practically possible. It must be accepted that risk can never be fully avoided, so it is important for the council also to make plans to mitigate the impact of any negative events which might occur.

A list of specific areas has been identified to consider in this procedure and policy.

FINANCIAL AND MANAGEMENT

Subject	Risk (s) Identified	Risk Level	Management / Control of Risk	Review/Assess/Revise	Risk Level following Review	Review Findings (June 2023)
Precept	Adequacy of precept in order for the	H	To determine the precept amount required, the Council receives budget update information monthly. At the	Existing procedure satisfactory.	L	Monthly accounts are given at each meeting.

	<p>Council to carry out its Statutory duties</p>		<p>precept meeting, held not later than the end of November each year, the Council receives a budget report, including actual position and projected position to the end of year, and indicative figures or costings obtained by the RFO.</p> <p>With this information the Council maps out the required monies for standing costs and projects for the following year and applies specific figures to budget headings, the total of which is resolved to be the precept amount to be requested from West Lindsey District Council. The figure is submitted to the PC by the Clerk.</p>			<p>The draft budget was circulated at the November 2022 meeting.</p> <p>This was reviewed by Councillors for agreement at the January 2023 meeting.</p> <p>This was submitted to WLDC within the deadline dates set.</p> <p>Precept received 1.4.23</p>
Financial Records	Unsatisfactory records	L	The Council has Financial Regulations in place.	Existing procedure satisfactory	L	Reviewed and approved November 2022,

		L	Reconciliation completed by the Clerk/RFO.	Existing procedure satisfactory.	M	next review due November 2023.
	Financial irregularities	L	Two signatories required on all cheques plus internal and external audit.	Existing procedure satisfactory.	H	
		L	All financial obligations are resolved and clearly minuted before any commitment.	Existing procedure satisfactory.	L	
		L	3 Councillors are listed on the bank mandate for signatory purposes. The Clerk is on the mandate for admin purposes only	Existing procedure satisfactory.	H	New Natwest account is now open.
			Online payments now used – always made with the Clerk			

Bank and banking			and one other Councillor in presence.	Existing procedure satisfactory.	M	Online payments can only be made with 2 people present
	Unsatisfactory checks	L	The Council has Financial Regulations which set out banking requirements.		L	Financial regulation reviewed and approved.
	Errors by bank	L	Monthly reconciliation of accounts	Existing procedure satisfactory	L	Monthly bank mandates are drawn up by the Clerk. Any issues raised with the Chairman
Cash	Loss through dishonesty or error	L	The council hold no petty cash or cash float	No change required	L	

Reporting and auditing	Information communication	L	Financial information is a fixed agenda item.	Existing procedures satisfactory.	L	
		L	The Finance Report is discussed or reviewed and approved at each meeting.	Existing procedure satisfactory.	L	
Grants	Receipt of grant	L	Parish Council does not presently receive any regular grants.	Procedure would be established, if required	L	Grants and donation policy reviewed February 2023. Next review February 2024.
Grants and support payable	Power to pay. Authorisation of Council to pay	L	Any such expenditure must go through the agreed Council process of approval, minuted and listed accordingly if a payment is made using S137 powers of expenditure	Existing procedure satisfactory.	M	

Election Costs	Risk of election Costs	L	The Council will allow a reserve amount of funds in order to fund any contested elections.	Should be included in financial statement when setting precept	M	
Best value accountability	Work awarded Incorrectly.	L	Normal Parish Council practice is to endeavour to get three quotations for any substantial purchase/work to be undertaken (purchases over £500).	Existing procedure satisfactory.	L	
	Overspend on services.	L	If problems encountered with a contract the Clerk investigates the situation and reports to the Council.	Include when reviewing Financial regulations.	L	
	Use of funds not	L	Effective budget management, Forward planning		L	

	giving value for money					
Business continuity	Council not being able to continue its business due to unexpected or unfortunate circumstances.	L	<p>All files and records are kept in secure locked cabinet at the Clerk/RFO's home/Blue sports unit mobile. Both the Clerk and Chairman have access to these records.</p> <p>Clerk ensures a weekly back up takes place – more frequently in peak admin times such as meeting week to external hard drive. Council must ensure that there are always at least three authorised cheque signatories.</p> <p>In the event of short term illness, the Clerk will inform</p>	Existing Procedures satisfactory.	L	<p>Chairman, vice chairman and Clerk have a key to locked filing cabinet.</p> <p>Back ups now taken weekly using One Drive</p>

		<p>the Chair/Vice – Chairman of absence as soon as possible. If the Clerk has failed to arrive within 10 minutes of meeting start time and no contact has been made, the meeting will continue, and one of the councillors will note the minutes of the meeting.</p> <p>In the event the Clerk is unavailable longer term (more than 1 month), the Chairman/Vice – Chairman will contact WLDC members' services for further advice.</p> <p>A full review of all additional expenditure should be undertaken, activity prioritised</p>			
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	<p>Loss of grants from District and County Councils. Drain on limited funds. Pressure regarding precept setting</p>	M	<p>and a budget impact analysis produced</p>	<p>Council to seek alternative funding sources where possible.</p> <p>Council to maintain very close watch on spending and ensure effective budget planning process.</p>	L	
Clerk/RFO	Loss of Clerk	M	<p>Set aside contingency in budget to pay for this type of eventuality.</p>	<p>Performance appraisals to be undertaken.</p>	L	To approve Clerks membership to LALC
	Limited funds for advertising.	L	<p>Clerk supported in role by Councillors.</p>	<p>Existing procedures satisfactory.</p>	L	

	Actions taken by Clerk/performance in post	L	LALC training when required and access to relevant assistance and legal advice if necessary.			
	Fraud	M	Requirements of Employee dishonesty (Cover by insurance LALC) adhered to.		L	
	Health and safety	L	All employees to be provided with satisfactory clothing, equipment and training needed to undertake their roles	Monitor health and safety requirements and insurance annually.	L	

VAT	Reclaiming/charging	L	The Council has Financial Regulations which set out requirements regarding VAT recovery.	Existing procedures satisfactory	L	
Annual Return	Must be submitted within time limits (normally mid-June)	L	Annual Return is completed and submitted within the prescribed time frame by the Clerk. Annual Return completed and signed by the Council, submitted to Internal Auditor for completion and signing, then checked and sent to External Auditor within time frame.	Existing procedures satisfactory.	L	Now using the LALC Internal audit scheme – any issues picked up have been dealt with. 2022-23 Audit signed off by internal auditor.
Legal Powers	Illegal activity or payments	L	All activity and payments within the powers of the Parish Council to be resolved at full Council Meetings, including reference to the power used under the Finance section of	Existing procedures satisfactory	L	

			<p>agenda and Finance report monthly.</p> <p>Appropriate policies and procedures in place</p>	<p>Policies and procedures to be reviewed as appropriate</p>		
<p>Minutes/agendas/</p> <p>Notices and</p> <p>Statutory Documents</p>	<p>Accuracy and legality</p> <p>Conduct of Business</p>	<p>L</p> <p>L</p>	<p>Minutes and agenda are produced in the prescribed manner by the Clerk and adhere to the legal requirements.</p> <p>Minutes are approved and signed at a subsequent Council meeting.</p> <p>Agenda displayed according to legal requirements.</p>	<p>Existing procedures satisfactory.</p> <p>Members adhere to Code of Conduct.</p>	<p>L</p> <p>L</p> <p>L</p>	<p>Code of Conduct re signed off May 2023.</p>

	Non-compliance with statutory requirements	L	Business conducted at Council meetings is managed by the Chair (or vice chair in his/her absence). Clerk advises Council of statutory requirements			
Members' interests	Conflict of interests	M	Declarations of interest by members at Council meetings	Existing procedures satisfactory.	L	
	Register of members interests	M	Register of members' interests' forms reviewed regularly.	Members take responsibility to update register	L	
Insurance	Adequacy	L	An annual review is undertaken of all insurance arrangements.	Existing procedure satisfactory. Insurance reviewed annually.	L	

	Cost	L	Employers and Employee liabilities a necessity and within policies. Ensure compliance measures are in place.		L	
	Compliance	L	Fidelity checks in place.			
	LALC Insurance	L	Public liability insurance is held.		L	
	Legal action taken against Councillors/Council	L	Employee dishonesty insurance is held.	Members to adhere to Code of Conduct.	L	
Data protection	Policy provision	L	Public liability insurance is held.			
			The Parish Council is registered with the Data Protection Agency and an	Ensure annual renewal of	M	GDPR Policy due for review

			annual standing order is in place to ensure continued registration.	Registration		
Freedom of Information	Policy Provision	M	<p>The Council has a Model Publication scheme in place.</p> <p>A FOI policy is now in place</p>	<p>Monitor any requests made under FOI.</p> <p>Fee to be applied for FOI requests which require more than 2 hours of Clerk time to research.</p>	L	<p>Publication scheme reviewed February 2023, next review March 2024.</p>
Communication	Lack of effective communication with residents.	M	Notice board used to publicise meetings, including agendas and minutes. Articles in parish newsletter.	Further work on Council's website to bring it up to date and include further items of interest to residents and visitors.	M	Website is now up to date – Clerk to maintain this and look into other content that can be added

	Lack of support for Council	M	<p>Councillor information leaflet circulated.</p> <p>Website – includes details of meetings, councillor information, policies and procedures, planning news, useful contacts and points of interest.</p> <p>Neighbourhood plan & Character Assessment made for 2014 – 2039. Included on website</p>	<p>Consultation on key issues to test residents' views and raise profile of Council</p>	L	
PHYSICAL EQUIPMENT OR AREAS						
Assets	Loss or damage	L	An annual review of assets is undertaken for insurance provision	Existing procedures satisfactory	L	

	Risk/damage to third party property	L	Public liability is held.	Existing procedures satisfactory	L	
Maintenance	Disrepair of assets	L	<p>All assets owned by the Parish Council to be regularly reviewed and maintained.</p> <p>All repairs and relevant expenditure for any repair is actioned/authorised in accordance with the correct procedures of the Parish Council. Assets are insured.</p> <p>The Clerk can undertake emergency expenditure after consultation with the Chairman.</p>	Existing procedures satisfactory	L	
Dunholme Parish Council Notice board (at Co-op)	Risk of damage/Theft	L	No formal inspection procedures are in place but the notice board is regularly	Existing procedures satisfactory	L	

Street furniture		M	<p>visited by either Clerk or Councillors.</p> <p>Any reports of damage or faults are reported to the Parish Council and dealt with in accordance of the correct procedures of the Council.</p> <p>No inspection procedures in place</p>	<p>Quarterly inspections to be undertaken by an appointed councillor</p>	L	Councillors regularly walk the village and report any issues.
Meeting locations	Adequacy	L/M	<p>The Parish Council meeting is held in the Jubilee Room at the village hall. This venue is considered to have appropriate facilities for the Clerk, members and the general public.</p>	Existing procedures satisfactory	L	

	Health & Safety	L		Existing procedures satisfactory.	L	
	Loss of current facility	L		Council to procure/identify an alternative facility	L	
Council records – paper	Loss through: Theft Fire Damage	M M M	The Parish Council records are stored at the village hall. Records include historical correspondences, minutes, insurance, and bank records. The documents are stored in lockable cabinets.	Damage (apart from fire) and theft is unlikely, so provision is satisfactory.	L L L	
Council records - Electronic	Loss through: Theft, fire damage or corruption of computer	L	The Parish Council electronic records are stored on the Council laptop held with the Clerk at her home.	Existing procedures considered satisfactory	L	

			<p>Back-ups of electronic data are made at minimum on a weekly basis.</p> <p>Anti-virus measures in place.</p>			
<p>COUNCIL FUNCTIONS</p> <p>Public functions organised by the Parish Council</p>	<p>Health and safety of general public</p>	L	<p>Apart from monthly meetings, the Parish Council very infrequently hold public functions.</p> <p>As and when these functions are organised the Parish Council will undertake an independent health and safety risk assessment.</p>	<p>Existing procedure satisfactory</p>	L	