

NYNEHEAD PARISH COUNCIL

13/07/2020

RISK MANGEMENT

Table based on pages 54-56 of "Governance and Accountability in Local Councils in England and Wales – A Practitioners Guide"2019.

Item	Means of achievement	Action	Action needed @ 13.07.20
1. Insurance			Done
1.1 Risk identification			
Protection of Physical assets	Insurance policy	Review each year on renewal.	Done (Clerk reviewed No changes from last year)
Damage to third party property – Public liability	ditto	ditto	ditto
Consequential loss	ditto		
Fidelity guarantee	ditto		
Legal liability as a consequence of asset ownership – public liability	ditto	Review each year on renewal	ditto
Risk of damage to council property held at home by Clerk	ditto	Reviewed June 2020	ditto
Risk of accident or assault to members Clerk and volunteers	Ditto	Reviewed June 2020	ditto
1.2 Internal controls			
Up to date assets register	Stored in account book	Review annually	Updated 16/03/2020 Minute 19/169 (v)
Regular maintenance for physical assets	Regular visual checks	<u>Hall</u> – custodian trustee & member appointed to management committee. <u>JPF</u> – site owner; no role in day to day management. <u>Seats/noticeboards</u> checked by clerk in June 2020. Two noticeboards at Memorial Hall replaced in February 2019.	Check annually

Annual review of risk and cover		Review each year on renewal.	June 2020
Ensure robustness of insurers	BHIB Ltd standard Parish Council policy		Insurance cover reviewed May 2020
1.3 Internal audit assurance			
Review internal controls		Internal auditor/Clerk	Conducted annually

Review management arrangements for insurance cover		ditto	
Test specific internal controls		ditto	
2. Working with others			
2.1 Risk identification			
Security for vulnerable buildings, amenities, documents.	Ensure security where practicable.	Difficult to achieve for outside equipment (notice boards, seats) Legal documents logged with SWTC. Archive minutes and other documents logged at Record Office. All else stored in Memorial Hall and Clerk's home. Monthly back up of memory stick.	Toughened glass and key locks on notice boards. Ongoing. Done after each meeting.
Maintenance of above.	Regular review of condition.		
Banking arrangements.	Nat West Bank.	Keep cost and performance under review. Reserve account now produces minimal interest.	Nat West Bank sending account statements monthly (rather than quarterly) as from April 2019.
2.2 Internal controls			
Standing orders/Financial regulations		New Model SOs published July 2018.+amendments	Reviewed March 2020 Minute 19/169(iv)
Codes of practice for purchase.		Not relevant on NPC scale but kept regular expenditure under review.	
Arrangements to detect fraud or corruption.		Internal audit.	Done May 2020 Published on website.

2.3 Internal audit assurance reviews of:			
Internal controls and documentation.		Internal auditor in liaison with Clerk.	May 2020 Document kept with accounts.
Minutes to ensure legal powers available for expenditure and recorded.		Record in minutes powers used on each item.	
Arrangements to prevent fraud and corruption.		Internal auditor in liaison with Clerk.	May 2020 Document kept in accounts
Specific controls		Internal auditor in liaison with Clerk.	
3. Self-managed risk			
3.1 Risk identification			
Financial records in accordance with stator requirements.		Clerk & IA	
Business activities within legal powers.		Clerk & IA	
Ensure compliance with employment law/HMRC.		Clerk	Evidence of PAYE and Payslips kept with accounts.
Ensure compliance with Customs and Excise.		Clerk if relevant	
Ensure adequacy of annual precept.		Clerk through financial monitoring.	Reviewed annually in Autumn budget report.
Ensure proper use of grants made under s.137 and other powers		Require report/receipt/accounts from body to whom grant is made.	
Proper, timely, and accurate Minutes		Clerk	
Responding to electors` rights of inspection.		Clerk	
Meeting consultation timetables.		Clerk	
Proper document control.		Clerk	
Register of interests.		SWTC Monitoring Officer & Clerk	Reviewed Feb 2020 Minute 19/157(vi) Clerk keeps copy
3.2 Internal controls			
Regular scrutiny of financial records etc.		IA in liaison with Clerk.	Reviewed May 2020
Record powers under which expenditure is made.		Clerk	

Contract of employment for Clerk.		Probationary review (after initial 3 months) completed in March 2019 by Councillor Sparks. Contract agreed 23.04.2019. Hours reviewed in June 2019 and increased to 22 hours p/m.	Copy of contract with Councillor Butterley and recorded in councils documents on memory sticks. Full review undertaken in January 2020.
Regular budget and performance monitoring statements.		Clerk	The Expenditure Figures for 2019/2020 Minute 20/006(iii) From July 2020, Clerk produces monthly spreadsheet to monitor expenditure against budget provision.
Procedures for monitoring grants made.		Clerk	
Minutes properly numbered and paginated with master copy in safe keeping.		Clerk – master copy held at Clerks home.	
Documented procedure for public enquiries.		Clerk	
Documented procedure for consultations.		Clerk	
Document procedures for document circulation etc.		Clerk.	All letters etc. received listed in the Minutes.
Adoption of codes of conduct for members and Clerk			Revised members & Clerks code adopted March 2020.
3.3 Internal audit assurance review.			
Internal controls and documentation.		IA in liaison with Clerk	May 2020 all reports held with accounts
Minutes re legal powers.		ditto	
Financial procedures		ditto	
Arrangements to prevent fraud and corruption.		ditto	
Testing of disclosures.		ditto	

Testing of specific controls.		ditto	
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