

WHEATLEY HILL PARISH COUNCIL

RISK ASSESSMENT AND MANAGEMENT STRATEGY

Area	Risk Identified	Level H/M/ L	Management of the risks
Assets	Protection of physical assets	M	Buildings insured. Value increased annually by RPI. Valuation of Heritage Centre and Cemetery Bungalow needs to be undertaken.
	Security of buildings and equipment	H	Heritage Centre is alarmed and all equipment and contents are insured.
	Maintenance of buildings	M	Buildings regularly inspected and maintained as and when needed.
Precept	Not submitted	L	Precept presented to Council and recorded in the minutes. RFO to submit to Durham County Council
	Not Paid by Durham County Council	L	RFO to check receipt
	Adequacy of Precept	H	Monthly review of budget to actual
Cemetery	Grave Allocation	M	Burial Register kept up to date
	Banking of fees	H	All fees regularly banked by Head Groundsperson
	Memorial Fees	L	Reviewed annually by Council and recorded in the minutes
Allotments	Annual Rents	L	Reviewed annually by Council and recorded in the minutes

	Payment of annual allotment rent	L	Rent letter issued annually by Clerk to tenant
	Receipt of annual rent	L	Clerk to issue a receipt for all fees received
	Banking of fees received	M	RFO to bank all fees received and record appropriately
Salaries	Wrong Salary Paid	M	RFO to provide all pay scales and any increases to JAC's the Parish Councils payroll provider
		M	RFO to check payslip provided by JAC's before any payment made
	Wrong deductions NI/PAYE/Pension	M	All deductions calculated by JAC's the Parish Councils payroll provider
Councillors Allowances	Councillor overpaid	M	RFO to check payslip provided by JAC's before any payment made
	Wrong deductions	M	All deductions calculated by JAC's the Parish Councils payroll provider
Section 137 Grants	Power to pay	M	Minute to state under which power it is being paid under
	Agreement of Council to pay	L	All requests to be considered by Full Council and decision recorded in the minutes
	Payment	L	Cheque to be signed by 2 Members and the RFO. Cheque stub initialed
Cash	Loss through theft or dishonesty	M	Insurance cover to ensure adequacy of Fidelity guarantee insurance

Finance	Banking	M	All banking is with the Co-Operative bank. Banking is undertaken by the RFO and Head Groundsperson
	Risk of consequential loss of income	M	Insurance cover.
	Loss of cash through theft or dishonesty	H	Receipts issued for any monies received and recorded and banked.
	Financial controls and records	M	Monthly reconciliation prepared by the Clerk and presented to Council. Three signatories on cheques, two Members plus the Clerk. Internal and external audit carried out annually.
	Comply with Customs and Excise Regulations	H	VAT payments and claims calculated by Clerk. Internal audit to provide double check.
	Sound budgeting to underlie annual precept	M	Council receive detailed budgets in December of each year and the precept is derived directly from this. Expenditure and income is checked against the budget and is reported to Council each month.
	Complying with borrowing restrictions	L	Not applicable.
Liability	Risk to third party, property or individuals	M	Insurance in place. Cemetery regularly inspected and action taken immediately to rectify any issues
	Legal liability as consequence of asset ownership	H	Insurance in place. Yearly inspection by ROSPA of football fields
Employer Liability	Comply with Employment Law	M	Parish Council is member of various national and regional bodies including North East Regional Employees Organisation and County Durham Association of Local Councils
	Comply with Inland Revenue requirements	M	Internal and external audit carried out annually

	Safety of staff and visitors	M	Appropriate insurance in place. Health and safety policy at work in place
Legal Powers	Ensuring activities are within legal powers	H	Clerk advises Members on the legality of issues at meetings and external legal advice will be sought as and when required
	Proper and timely reporting via the Minutes	M	Council meets once a month and receives and approves Minutes of meetings held in interim. Minutes are available to view and print from the Parish Councils website, a hard copy can be inspected in the Heritage Centre. Copies are available on request and can also be viewed by appointment with the Clerk.
	Proper document control	M	Original leases and legal documents held and stored by the Clerk. Information held to comply with General Data Protection Regulations, Data Protection Act and Freedom of Information Act
Councillors Interests	Conflict of Interests.	H	Register of interest completed and kept up to date