

Peasenhall Parish Council
Risk Assessment – February 2022

Area: Finance

Details	Present Control	Action Required
Payment of an unauthorised cheque.	All payments are supported by an invoice or authorised record. All payments are minuted. Dual signatories on cheques. Invoice and cheque stub initialled by signatories at time of signing. BACS transfers with two authorisations established from February 2022.	Existing procedures are deemed adequate.
Incorrect salary paid.	Time sheet recorded by Clerk and invoices provided. Signatories verify hours and rate paid, to Contract of Employment and signed minutes. Clerk to discuss with SALC about her self-employed status and possible complications	To be updated when status confirmed
Incorrect expenses/mileage paid.	Receipts for expenses presented at time of cheque signing. Mileage record authorised by signatories at time of signing.	Existing procedures are deemed adequate.
No power to pay or no evidence of agreement of Council to make payments.	Council authorisation to pay is minuted with the power used.	Existing procedures are deemed adequate.
Conditions of donations not adhered to.	Any conditions are minuted and reviewed by a designated Councillor.	Existing procedures are deemed adequate.
VAT analysis incorrect.	All purchases are listed in the cash book with a separate VAT column. VAT is detailed on invoices in the Council's name. Reviewed annually by internal auditor.	Existing procedures are deemed adequate.
VAT not reclaimed within time limits.	VAT reclaim diarised bi-annually, or undertaken immediately if over £500, and minuted when completed.	Existing procedures are deemed adequate.
Budget errors and/or reserves inadequate.	Annual budget prepared in support of precept application. Approved by Council and minuted.	Actual spend against budget to be reported quarterly to Council next financial year.
Effectiveness of internal audit/auditor.	Full audit plan and scope of audit provided by auditor and approved by Council. Internal audit conducted by SALC this financial year.	Existing procedures are deemed adequate.
Errors and/or fraud in financial records.	Accounts are subject to an annual internal audit. Accounts are available for Councillors and parishioners to inspect. Fidelity Guarantee value appropriately set and reviewed annually by Council and minuted. Bank reconciliations are reported quarterly to Councillors and signed by a non-signatory Councillor in accordance with the Financial Regulations.	Existing procedures are deemed adequate.
Precept inadequate.	Annual budget prepared in support of precept application. Approved by Council and minuted.	Existing procedures are deemed adequate.

Cemetery income not banked.	Quarterly bank reconciliations.	Burials are arranged by the Church Warden who updates the Burial Register. Risk that Clerk/Council is not informed of burials and cemetery income deemed low since Clerk overlooks Churchyard and is a neighbour of the Church Warden.
Other income not banked.	SCC and ESC grants and precept paid by bank transfer. Other grants received by cheque. Receipt of all income minuted. There is no petty cash or float. Quarterly bank reconciliations.	Existing procedures are deemed adequate.
Investment policy inadequate.	The Council has two bank accounts one of which is interest bearing.	Investment policy to be reviewed annually.
Best value not obtained.	Three quotes are sought for maintenance contracts, goods and services. Quotes considered by Council and the decision minuted.	Existing procedures are deemed adequate.
Insurance cover inadequate	Insurance cover reviewed annually by Council and minuted.	Existing procedures are deemed adequate.
Loss of funds due to misappropriation of public money.	Expenditure must have prior approval from the Council at a properly constituted meeting and minuted.	Existing procedures are deemed adequate.

Area: Health & Safety

Details	Present Control	Action Required
Danger to Clerk from being a lone worker.	Members of public must make an appointment to visit Clerk and a Councillor must be present. If not possible, meeting must be in a public place.	Existing procedures are deemed adequate.
Danger to Contractors/Volunteers when using Council owned equipment.	Personal accident and public liability insurance cover in place. Regular inspection and servicing of equipment. Equipment used by competent and named operators only. Clothing, footwear and protective goggles appropriate to the task are used. Tools are used for their intended purpose only.	Condition of equipment to be reviewed regularly and results documented.
Danger to the Public from Council owned assets.	Personal accident and public liability insurance cover in place. Regular inspection and maintenance of assets. Council review of inspection report minuted. Equipment is securely stored in a locked shed.	Condition of assets to be reviewed regularly and results documented. Council owned trees to be regularly inspected by Tree Warden.
Damage to third party property from Council owned assets.	Public liability insurance cover in place. Regular inspection of assets. Asset register reviewed annually.	Condition of assets to be reviewed regularly and results documented. Council owned trees to be regularly inspected by Tree Warden.

Area: Clerk

Details	Present Control	Action Required
Loss or long-term incapacity of Clerk.	Training and support provided. Annual appraisal and salary review. Cover can be provided voluntarily by Councillors. SALC can arrange locum cover.	Existing procedures are deemed adequate.
Holiday cover for Clerk.	Two weeks' notice must be given for holidays of more than five days' duration. Acceptable holiday periods agreed in advance with Chair. Councillors can provide cover.	Existing procedures are deemed adequate.
Incompetence of Clerk.	Support provided by Councillors and SALC. Clerk has attended training courses delivered by SALC and will be studying for the Certificate in Local Council Administration qualification.	Clerk to obtain CiLCA qualification.

Area: Records Management

Risk	Present Control	Action Required
Loss or damage to paper records.	Current records are stored in a new metal filing cabinet which is lockable. Records are covered by insurance and can be recreated	Signed minutes to be scanned and stored on laptop. Old and important records to be stored at Suffolk Records Office.
Loss or damage to electronic records.	The Clerk is using her own laptop so far but will transfer data to the PPC laptop and do a monthly back up. USB stick has been provided by the Chair.	Laptop to be backed up monthly to USB stick kept by Chair at an alternative address to the Clerk.
Financial records are inadequate or irregular.	Annual internal audit conducted. Bank balances reported monthly to Council. Quarterly bank reconciliations.	Model Financial Regulations to be adopted. Internal Control Statement to be adopted and reviewed annually.
Minutes inaccurate or not comprehensive.	Minutes reviewed and approved at next Ordinary meeting.	Existing procedures are deemed adequate.
Inadequate records	Competent Clerk.	Records management policy to be adopted. Burials are arranged by

		the Church Warden who updates the Burial Register and Burial Chart - needs to be completed by Clerk.
Records and/or website do not meet legal requirements.	Regular review of legal requirements by Clerk. Clerk receives regular training by SALC. Regular legal updates received from SALC.	Clerk to ensure website complies with the Transparency Code.

Area: Council Members

Risk	Present Control	Action Required
Councillors have a potential conflict of interests.	Declaration of pecuniary and non-pecuniary interests is a standard agenda item at all meetings. At the outset of the meeting, all members are required to formally declare and register any personal or prejudicial interests they may have in respect of any matters under discussion. Dispensations under section 33 of the Localism Act 2011 are applied for by submitting a form to the Clerk prior to the meeting and are considered by Council.	Existing procedures are deemed adequate.
Councillors fail to comply with the Suffolk Local Code of Conduct.	All Councillors have completed and submitted the District Council's Register of Interests Form.	Council to adopt the Suffolk Local Code of Conduct and refresh themselves of the requirements annually. Any breaches of the Code of Conduct to be reported to the District Council's Monitoring Officer.
Loss or long-term incapacity of Councillors.	If not enough for quorum, District Councillors will be temporary replacements. Vacancies can be filled by co-option.	Succession planning.
Lack of input and support from Councillors.	The importance of their shared role and responsibilities recognised. Involvement ensured by regularly attending effective Council meetings. Designated Councillors have responsibility for specific areas of the village and representation on village groups.	Existing procedures are deemed adequate.
Incompetence of Councillors	Councillors have read 'The Good Councillors' Guide' issued by NALC. Councillors have received tailored training delivered by SALC. All Councillors have attended training.	Councillors encouraged to undertake tailored training delivered by SALC.

Area: Data Protection

Risk	Present Control	Action Required
Personal information held is not safe and secure or processed fairly and lawfully.	Council registered as a Data Controller with the Information Commissioner's Office. Data Protection Policy adopted. Clerk will be attending Data Protection and Freedom Of Information training course delivered by SALC. Clerk attended GDPR training delivered by SALC and ESC.	SALC recommends the following is completed to evidence compliance with GDPR: <ul style="list-style-type: none"> • Personal Data Audit • Data Protection Impact Assessments • Subject Access Request Policy and Procedure.
Multiple Freedom of Information requests are received.	The Council does not have to comply with 'vexatious requests' or 'repeated requests' if it has recently responded to an identical or substantially similar request from the same person.	Model Publication Scheme to be adopted. Details of records available to the public and where to obtain them to be published on the website.

Area: Specific Assets

Risk	Present Control	Action Required
Public fall from one of the three footbridges on the Causeway.	Regular inspection.	Existing procedures are deemed adequate.
Public injury from failure to repair and maintain the bus shelter on the Causeway.	Regular inspection.	No visible defects.
Public injury from failure to repair and maintain the seats on the Causeway, the war memorial and cemetery.	Regular inspection.	Clean and preserve the Causeway and war memorial seats. The seat on the Causeway needs a hard surface in front as its use has worn away the grass leaving a very muddy patch.
Public injury from failure to repair and maintain the village sign.	Regular inspection.	No visible defects.
Public injury from or vehicle damage to Church Lane walk.	Regular inspection.	Weed and moss needs to be cleared without the use of chemical sprays.
Vehicle damage to Church Lane caused by parking incidents.	Regular maintenance of surfaces.	No visible defects.
Public injury from failure to maintain Church Lane garden.	Regular inspection.	No visible defects.

Public injury from failure to repair and maintain the war memorial.	Regular inspection.	Weeds are removed on the hard paving area by volunteers
Public injury from failure to repair and maintain the notice board.	Regular inspection.	Damaged in winter gales and quotes are being obtained for replacement

Area: Cemetery

Risk	Present Control	Action Required
Inadequate records.	Burials are arranged by the Church Warden who updates the Burial Register and Burial Map.	Records need to be maintained by Clerk. This was the opinion of the previous Clerk but the current clerk does not deem this necessary at the moment
Administrative errors eg incorrect burial plot.	Burials are arranged by the Church Warden who updates the Burial Register and Burial Map.	Records need to be maintained by Clerk. Ditto
Public injury from or vehicle damage to the gates.	Regular inspection.	Cleaning required to remove green algae.
Public injury from or vehicle damage to the pathway or roadway.	Regular inspection.	
Public injury from memorial headstones.	Regular inspection (topple test).	Most appear to be in good condition but a more thorough inspection required.
Public injury from failure to repair and maintain signage.	Regular inspection.	Proper contact information signs needed for both notice boards.
Public injury from trees.	Regular inspection.	No visible defects.

actions in red (bold) will dealt with during 2022