

# Sweffling Parish Council

Risk Assessment – May 2017 –

Also adopted at AGM  
10th May 2022 minute 5.

Proposed and Secured as  
adopted 29/06/23 to be  
reviewed 11/07/23

Approved & signed.

## Area: Finance

Details	Present Control	Improvement 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.	Ensure invoices or authorised records provided to the Clerk prior to the meeting.
Incorrect salary paid.	Time sheet recorded by Clerk. Signatories verify hours and rate paid to Contract of Employment. Time sheet authorised by signatories at time of signing.	None.
Incorrect expenses/mileage paid.	Receipts for expenses presented at time of cheque signing. Mileage record authorised by signatories at time of signing.	None.
No power to pay or no evidence of agreement of Council to make payments.	Council authorisation to pay is minuted with the power used.	None.
Conditions of donations not adhered to.	None.	Any conditions to be minuted and reviewed regularly by a designated Councillor.
VAT analysis incorrect.	All purchases are listed in the cash book with a separate VAT column. VAT detailed on invoice. Reviewed annually by internal auditor.	None.
VAT not reclaimed within time limits.	VAT reclaim diarised annually and minuted when completed.	None.
Budget errors and/or reserves inadequate.	Annual budget prepared in support of precept application. Approved by Council and minuted. Actual spend against budget reported quarterly to Councillors.	None.
Effectiveness of internal audit/auditor.	?	Full audit plan and scope of audit provided by auditor and approved by Council.
Errors and/or fraud in financial records.	Accounts are subject to an annual internal and external 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 the Chairman.	A non-signatory Councillor to sign quarterly bank reconciliation.
Precept inadequate or not received.	Annual budget prepared in support of precept application. Approved by Council and minuted. Actual spend against budget reported quarterly to Councillors. Receipt of precept minuted.	None.

Other income not banked.	SCC and SCDC grants and precept paid by bank transfer. Other grants received by cheque. Receipt of all income minuted. There is no petty cash or float. Regular reconciliation of bank statements to cash book. Financial regulations reviewed annually by Council and minuted.	None.
Investment policy inadequate.	None.	Investment policy to be reviewed annually by Council and minuted.
Best value not obtained.	Three quotes are sought for maintenance contracts, good and services. Quotes considered by Council and decision minuted.	None.
Insurance cover inadequate	Insurance cover reviewed annually by Council and minuted.	None.

### Area: Health & Safety

Details	Present Control	Improvements
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.	None.
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 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. Regular inspection of trees by a competent person. Annual inspection of play area equipment by RoSPA qualified inspector. Council review of inspection report minuted. Equipment securely stored in a locked shed.	Condition of assets to be reviewed regularly and results documented.
Damage to third party property from Council owned assets.	Public liability insurance cover in place. Regular inspection of assets. Regular inspection of trees by a competent person. Asset register reviewed annually.	Condition of assets to be reviewed regularly and results documented.

### Area: Business Continuity

Details	Present Control	Improvements
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.	None.
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.	None.

Incompetence of Clerk.	Support provided by Councillors and SALC. Clerk has attended training courses delivered by SALC and is currently studying for the Certificate in Local Council Administration qualification.	Clerk to obtain CilCA qualification.
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.	None.
Incompetence of Councillors	Councillors have read 'The Good Councillors' Guide' issued by NALC?	Councillors to attend tailored training delivered by SALC.

### Area: Records Management

Risk	Present Control	Improvements Required
Loss or damage to paper records.	Old and important records are stored at Suffolk Records Office? Records are covered by insurance and can be recreated.	Signed minutes to be scanned and stored on laptop.
Loss or damage to electronic records.	Laptop backed up monthly to USB stick kept by Chair at an alternative address to the Clerk.	None.
Financial records are inadequate or irregular.	Model Financial Regulations adopted. Annual internal and external audits. Financial Position reported monthly to Council.	Internal Control Statement to be adopted and internal controls to be reviewed quarterly by Chair.
Minutes inaccurate or not comprehensive.	Minutes reviewed and approved at next Ordinary meeting.	None.
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.	The village website to be updated to comply with Transparency Code.
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 and complies with the eight principles of the Data Protection Act. Clerk attended Data Protection and Freedom Of Information training course delivered by SALC.	Data Protection Policy to be drafted by the Clerk and approved by Council.
Multiple Freedom of Information requests are received.	If the estimated cost of complying with a request exceeds £450 the Council can refuse on the grounds of excessive cost. 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 approved by Council. Table of charges for responding to requests to be agreed by Council. Details of records available to the public and where to obtain them to be published on the village website.