

Nash Mills Parish Council Risk Assessment : **Min Ref:  
1519**

<b>Feature</b>	<b>Perceived Risk</b>	<b>Risk level</b>	<b>Action</b>	<b>Review period</b>	<b>Comments</b>
Insurance  Public and Employers Liability Money and Fidelity Guarantee Personal Accident	Theft of funds	Low	Parish Council procedure – 2 Cllrs to authorise plus Clerk then copies circulated to all Cllrs/bank statements signed by Finance Chair monthly.	Monthly and annually. Comments minuted after the annual review of Risk Assessment.	Finance Committee aware of amount covered for the Fidelity Guarantee. Insurance LTA covered until June 2020. Fidelity Guarantee was increased to £150k
Playground and playground equipment. War Memorial/Notice Board/Boundary signs	Injury due to damaged equipment or hazardous waste broken glass etc	Medium	Annual inspection of playing field by qualified equipment inspector. Parish Warden checks area weekly and reports to the clerk.	Annually by Wicksteed.	Warden inspects playing field on a weekly basis for vandalism/litter he supplies written reports weekly to the clerk the reports are circulated.
Banking arrangements	Identity theft. Fraudulent use of account.	Low	Three to authorise payments and full committee to preapprove. Statements circulated.	Monthly	Statements initialled by Chair of Finance during Committee meeting. Authorisation hierarchy followed.
VAT Returns	Failure to complete and submit accurate returns.	Low	Diarised VAT submitted online printed circulated.	Quarterly	Every quarter VAT Return filed online. Pdf circulated to Cllrs.

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Salary Review/ Contracts of Employment	None	None	None	Annually	
By - elections	None	None	None	When applicable	
Excessive Claims Cost of use of Home as office	None	Low	Overseen by Finance Chair and Councillors review annually within budget controls	Annually	
Legal Payments	None	Low	Two signatories plus Clerk advice from NALC/SLCC. Cheques/online payments made to organisations never one person for any funding or donations.	When required.	

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Internal Audit	Internal Audit <i>not</i> carried out	Low	Cllrs propose a suitable firm. Clerk to check with all Cllrs that firm recommended is not used by any of them. Finance Chair/Cllrs holds an annual review for internal controls.	Annually Review of the effectiveness of the internal auditor.	
External Audit	External Audit <i>not</i> carried out or audit not submitted within pre-arranged time scales	Low	Check External Auditors not used by Parish Cllrs. Clerk arranges app for audit.	Annually	

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Updating of Home Office Expenses and Chairman's Expenses.	None	None	Finance Chair and Cllrs review and liaise for the annual budget.	Annually	
Record keeping/ Minutes.  Fixed Asset Register/  Updated/Data/Archived computer records/  Register of Interests/ Register of Gifts and Hospitality	Minutes not properly numbered or kept securely. Information not updated on a regular basis. Loss of data.	Low	Minutes signed by appropriate Chair at meetings. Fixed Asset Register updated annually. Archived records on back up file with ICT company who provides IT support and daily back up.	Ongoing	

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Financial Regulations/  Standing Orders/Code of Conduct/Declarations of Interest/Risk Assessment.	Not updated in line with local government legislation.	Low	Clerk is a member of SLCC. Cllrs members of HAPTC who regularly update and alert members of new legislation.  Alerts from DBC.	All annually reviewed by full council in March. If meeting cancelled deferred to following month. Minute reference retained and recorded on FR/SO and the RA.	On advice from external auditors.

Internal Auditor	Discovers fraudulent behaviour	Low	Auditor reports to Chair, Finance Chair, Full Council or Clerk.	Internal Auditor reports to PC.	
Review of Effectiveness of Internal Auditor	Not effective	Low	Councillors review effectiveness annually.	Ongoing	
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Budget/Precept	<i>Not</i> carried out within timescales issued by local government	Low	Monitored by Clerk/local government officers/ Chair of Finance/Cllrs. and Auditors	Annually	Value For Money (VFM)
Cancellation of meeting	Non-event	Low	Information can be posted on website & tweeted. Hard copy on notice board and advised on monthly agendas.	Reviewed monthly	

<b>Feature</b>	<b>Perceived Risk</b>	<b>Risk Level</b>	<b>Action</b> updated regularly data is backed up by a third party daily.	<b>Review Period</b>	<b>Comments</b>
Website	Loss of data	Low		Reviewed by full council on a quarterly basis.	
Website	Collection of data	Low	Banner in place advising privacy and cookie policy	Reviewed by full council on a quarterly basis.	
Written Agreements with Contractors (adverts etc.)	No written contract entered into.	Low	Written contract/invoice sent and filed. Any changes have to be notified to the clerk in writing. For example advertisers wishing to terminate their adverts in parish magazine.	Ongoing	

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Data Protection/Freedom of Information	Data not protected	Low	Parish Council registered with ICO re no. ZA105644	Ongoing	Certificate from ICO held at Office. Annual subscription with ICO
Bank Account Details and secure information.	No information held securely	Low	The Chair, Finance Chair/Vice Chair plus Clerk each hold copies of all parish council account details in a secure place. Signatories sign on natural rotation recorded in minutes by Parish Clerk.	Annually	A sealed envelope containing passwords for hardware is hand delivered to the newly elected Chair in May each year by the Clerk.



FEATURE	PERCEIVED RISK	RISK LEVEL	ACTION	REVIEW PERIOD	COMMENTS
Legal Payments for Funding	Make payments to unauthorised individuals or groups  Excessive claims from same organisation	Low	NMPC have produced a funding request application form identifying specific requirements.	Annually	