

Sutton Parish Council Risk Assessment

February 2019

This document has been produced to enable the Sutton Parish Council to assess annually the risks that it faces and satisfy itself that it has taken adequate steps to minimise them.

Subject	Risk(s) Identified	H/M/L	Management/Control	Actions/Comments
Precept	Inadequate precept	L	The Clerk/RFO & Parish Council examine the actual financial accounts together with the projected year-end accounts in conjunction with the expenditure required and what income might be received in the next financial year to determine the precept amount required. The precept is advertised on the Parish Council meeting agenda and discussed/agreed by the Parish Council at its meeting at the end of the calendar year.	Parish Council initial input to determination of precept delegated to Finance Working Group.
	Precept requirements not submitted to Cheshire East Council	L	The Clerk/RFO submits the figure in writing to Cheshire East Council immediately after it is agreed by the Parish Council.	
Financial Records	Inadequate records	L	The Clerk/RFO maintains a cash book listing all income and expenditure. All paperwork relating to income and expenditure is compiled in an accounts file on a monthly basis.	
Bank and Banking	Bank/financial errors	L	All items are checked against the bank statement and the account is reconciled each quarter by the Clerk/RFO & Parish Council.	Parish Council initial input to reconciliation of account delegated to Finance Working Group.
	Loss through theft and dishonesty	L	All payments each month are included on a Parish Council meeting agenda before being approved by Council at the meeting. All cheques are signed by 2 authorised signatories. The Clerk/RFO is not an authorised signatory. Fidelity Guarantee against theft/dishonesty £50,000.	
Reporting	Insufficient financial information	L	At each Parish Council meeting a breakdown of receipts and payments is presented. Bank reconciliations and quarterly reports are submitted quarterly.	

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Auditing	Annual Internal Audit not completed by the deadline	L	The Clerk/RFO prepares the accounts for the Internal Auditor. The Internal Auditor returns the accounts for approval with any actions required by the Parish Council at its meeting in April or May.	
	Annual External Audit not completed by the deadline	L	The Clerk/RFO prepares the information required for the External Auditor. The External Auditor reports approval with any actions required by the Parish Council at its meeting in April or May.	
	Annual audits not advertised.	L	The Clerk/RFO places the notice of the audits on the public notice boards for the prescribed period of time ahead of commencement.	
Invoices	Goods not supplied but billed.	L	Invoices are paid by the Clerk/RFO only after receipt of the goods/services and are cross-referenced to records in an order book.	
	Incorrect invoicing	L	Requests for goods/services are confirmed in writing, signed by the Clerk/RFO, stating the agreed costs. The Clerk/RFO checks the invoices received for accuracy and also checks the amount does not exceed that agreed by the Parish Council.	
Competitive Tenders	Charges to the Parish Council are too high.	L	The Clerk/RFO will follow the procedures defined in 'Sutton Parish Council, Financial Regulations, Section 10, Contracts', by obtaining the appropriate number of quotations for the anticipated cost when seeking tenders from suppliers.	
Salaries	Salary paid incorrectly.	L	The only paid employee is the Clerk/RFO who presents a monthly account and itemises the wages and expenses together with receipts where appropriate. The Parish Council must approve this before payment is made. The Internal Auditor ensures annually that deductions are properly administered.	
	The annual return is not returned on time.	L	The Clerk/RFO prepares the annual return and ensures it is sent in time.	

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Agenda & Minutes	These are not legal or accurate.	L	The 'Notice of Meeting' is advertised at 4 sites within the Parish (Langley, Lane Ends, Sutton, Lyme Green) and the Agenda is circulated to the Parish Council by the Clerk/RFO, both with not less than the three days statutory notice. The Minutes are drafted by the Clerk/RFO, circulated to the Parish Council and are approved at the next Parish Council meeting. The Agenda and approved Minutes are available to the public on request.	
		L	A monthly report is inserted in the Sutton Parish News, Langley Methodist News and the Sutton Parish Website by the Clerk/RFO	
Members Interests	Conflicts of Interest.	L	Councillors are asked to declare any interests relevant to the Agenda items at the beginning of each meeting. The register of members interests is held and maintained by the Clerk/RFO. Notice of Registrable Interests forms can be found on the Rainow Parish website and Cheshire East Council website. Councillors review their registration regularly.	
Legal Powers	Illegal activity or payments.	L	All activity and payments within the powers of the Parish Council are agreed by Councillors at the meetings. The relevant powers to spend money are minuted by the Clerk/RFO.	
Insurance	Inadequate cover.	L	An annual review of the cover is undertaken by the Parish Council prior to the renewal of the insurance policy, including 3 rd party risk. Current liability cover set to £10M.	Parish Council initial input to annual review of cover delegated to Finance Working Group.
	Cost.	L	The Clerk/RFO will obtain the required number of quotations in February 2018 prior to expiry of the current 5 year contract for insurance with Zurich.	
	Fidelity guarantee.	L	The amount of Fidelity Guarantee required is reviewed annually by the Parish Council to ensure that the insurance coverage is sufficient.	
	Public liability	L	The amount of Public Liability required is reviewed annually by the Parish Council to ensure that the insurance coverage is sufficient.	

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Data Protection	Non-compliance with data protection legislation.	L	The Parish Council is registered with the Information Commissioner's Office. Requirements are reviewed annually by the Clerk/RFO	
Freedom of Information Act	Non-compliance with the Model Publication Scheme.	L	Compliance with the Model Publication Scheme is not required. Requirements are reviewed annually by the Clerk/RFO.	
Assets	Risk/damage	L	An annual review of assets is undertaken by the Parish Council for insurance cover and updating of records as appropriate.	
	Official documents	L	Title deeds, Land registry documents, Leases, Tenancy agreements etc held by the Clerk/RFO in appropriate facilities	
Business Continuity	Disaster recovery risks	L	<p>We now run regular backups to ensure that data and documentation are secure in the event of an incident. We run the following backups:</p> <ul style="list-style-type: none"> • Continuous local backup to an onsite NAS drive (Western Digital MyCloud EX2 Ultra 12TB NAS Drive configured to 6TB of mirrored RAID 1 disks). • Continuous cloud backup using a Business DropBox account. • Fortnightly offline backups on a Western Digital MyPassport drive. 	<p>All Council work is authored on a PC at Clerks home which benefits from:</p> <ul style="list-style-type: none"> • Onsite NAS drive (Western Digital MyCloud EX2 Ultra 12TB NAS Drive) for continuous backup. • This is augmented with a Business DropBox account and periodic offline backup on a Western Digital MyPassport drive.
		L	Facilities & equipment used by Clerk/RFO adequate to meet current needs of Parish Council. Computer systems to include password protection, back-up files and virus protection checked monthly by Clerk/RFO	
GDPR	Non-compliance with data protection legislation.	L	<ul style="list-style-type: none"> • Data Audit – review personal data held. Captured, stored and processed. • Consent to hold information – website • Privacy notices - website • Data retention and disposal policy - website. • Privacy contact Notice - website • Email privacy notice - website • Privacy Notice for staff and councillors - website 	Information and documentation is made available on the Parish Council Website.