

Risk Assessment for Kings Worthy Parish Council March 2016

Table 1

Insurance					
Risk identification	Risk Probability	Risk Impact	Cost	Mitigation/Action	WORM
<i>Risk of damage to physical assets:</i>					
Council buildings	L	H	M-H	Building used daily - damage repaired as it arises	CLS/CTR/TH/PC
Play equipment & exercise equipment	L	H	M	Equipment inspected weekly by the maintenance technician and annually by ROSPA approved inspector who provides a report	CLS/PC
Burial Ground	L	M	L	Grounds maintenance contractor tends grounds on a weekly basis - Clerks visit site once a week	CLS/PC
Office furniture	L	L	L	Furniture used is repaired/replaced as necessary	CLS/PC
Computer	L	H	L	Back-up performed regularly to external hard drive which is kept in a fire and water proof safe	CLS
Risk of claim against public liability	L	H	L	A sum of £10m is included within the Parish Council's insurance policy	F/CLS/PC
<i>Risk of loss of services provided:</i>					
Staff	L	H	L	HALC provides a list of locum clerks; use of external book keeper	PC
PC Open Spaces Contract Provision	L	H	H	A referenced firm with a proven track record is used	PC
Caretaker	L	H	L	responsibility of Tubbs Hall Management Committee	TH/PC
Risk of loss of cash through theft/dishonesty	-	-	-	No cash is held	N/a
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Internal Controls	Complied	WORM		Control in place	Actioned
Up-to-date register of assets & investments	Yes	RFO		Asset register is updated as new equipment added or removed - insurance company is also notified	RFO
Regular maintenance of physical assets	Yes	CLS		Equipment and facilities maintained and repaired as required	CLS
Annual review of risk and adequacy cover	Yes	PC		Regularly monitored and included in audit procedure	RFO
Robustness of insurance providers	Yes	PC		Use of a reputable company - limited providers of municipal insurance	RFO
Burial Ground	Yes	PC		Inspected by clerks and ground maintenance contractor weekly	CLS/MT
Insurance	Yes	F		Current Insurance Documents	RFO
<i>Internal Audit Assurance</i>					
Review of internal controls & documentation	Yes	F/PC		Setting up of a documented structure in this report	RFO
Review of management of insurance cover	Yes	F/PC		Schedule of insurance examined to include all assets & liability and fidelity cover	RFO
Testing of internal controls & reporting	Yes	F		Internal controls reviewed at monthly Finance Meeting	F/RFO

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Table 2

Management of Risk	Risk Probability	Risk Impact	Cost	Mitigation/Action	Actioned
Risk Identification					
<i>Risk of non-compliance with:</i>					
Security of vulnerable buildings	L	H	L-H	A security code is used for front door access and Tubbs Hall. The office, meeting room have combination locks(combination changed monthly) and an external, lockable storage building. Security of the office, meeting room and external storage building is the responsibility of the person accessing the area. An 8 camera Closed Circuit Television system in in place which covers all ground level ingress points.	CLS/CTR/TH
Maintenance of buildings	L	H	L-H	Maintenance and repairs are carried out as soon as practicable	CLS/MT/CTR/TH
Maintenance of amenities	L	H	L-H	Maintenance and repairs are carried out as soon as practicable	CLS/CTR/TH
Maintenance of office equipment	L	H	L	Maintenance and repairs are carried out as soon as practicable	CLS/CTR/TH
Maintenance of playground equipment	L	H	L	Maintenance and repairs are carried out as soon as practicable to BS EN 1176/7; maintenance technician checks weekly that playground equipment is in order	CLS/MT
Maintenance of PC owned land	L	M	L	PC's contractors supervised to maintain land and maintenance technician checks weekly that land is in order	CLS/MT
Maintenance of Burial Ground	L	L	L	PC's contractors and maintenance technician attend on a weekly basis	CLS/MT
Agreements with principal authorities	L	H	H	Street-lighting PFI in place	PC/F/RFO
Dog bin emptying and servicing	L	M	L	PC's appointed contractor empties/repairs/replaces the dog bins as per contract	CLS
Banking arrangements	L	H	L	Banking arrangements consistently monitored	RFO/F
Borrowing arrangements	L	L	H	Requirement monitored through budget setting process	F/PC
Lending arrangements	-	-	-	None	N/a
Ad hoc provision of amenities/facilities	L	M	L	£10m cover of public liability in insurance policy	F/RFO

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Risk of hiring professional services:

Internal auditor	L	L	L	Need to keep a list of internal auditors; and ensure a full review of the appointment every year and a re-tendering every 5 years	RFO/F/PC
Solicitor	L	L	L	Change if not able to meet requirements	RFO/F
Architects/Designers	L	M	L	Monitoring of projects & costs during process	CLS/PC

Table 2

Internal Controls	Complied	WORM	Control in place	Actioned
Standing Orders	Yes	PC	To be reviewed annually, taking into account advice from HALC	PC/CLS
Financial Regulations	Yes	F	Internal Auditor/External Auditor/RFO; to be reviewed annually	PC/F/RFO
Burial Ground Regulations	Yes	R&A	Clerk to report on any changes in legislation via The Secretary of State or known non-compliance issues to the R & A Committee; to be reviewed annually	CLS/R&A
PC Open Space Contract	Yes	PC	Tender Process as per Standing orders	CLS/R&A/F
Building contracts - Kings Worthy Community Centre & Lionel Tubbs Hall	Yes	PC	Solicitors	PC/TH
Gas - including boiler	Yes	F	Finance & Administration Committee	CLS
Electric	Yes	F	Finance & Administration Committee	CLS
Fire Prevention and Asbestos Policies	Yes	F	Finance & Administration Committee	CLS
Portable Appliance Testing (PAT)	Yes	RFO	Finance & Administration Committee	CLS
Waste Management	Yes	RFO	Finance & Administration Committee	CLS
Regular reporting of contractors and supplier performance/targets	Yes	F/R&A	Responsible committee with delegated powers	CLS
Annual review of contracts	Yes	PC	Responsible committee with delegated powers	RFO
Management responsibility for each service	Yes	PC	Responsible committee with delegated powers	CLS
Adherence to codes of practice for procurement of goods and services	Yes	RFO	Statutory Law	CLS
Adherence to codes of practice for investment	Yes	F	Finance & Administration committee and Internal Auditor	RFO
Arrangements to detect/deter fraud/corruption	Yes	F	Finance & Administration committee and Internal Auditor	RFO
Regular bank reconcilliaton, independently reviewed	Yes	F	Finance & Administration committee and Internal Auditor	RFO

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Internal Audit Assurance	Complied	WORM	Control in place	Actioned
Review internal controls and documentation	Yes	F	Internal Auditor	RFO
Review of minutes for legal powers/recorded/applied	Yes	PC	Adherence to advice from HALC	CLS
Arrangements to detect/deter fraud/corruption	Yes	PC	Internal Auditor	F
Testing & reporting of internal controls	Yes	PC	Internal Auditor	F

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Table 3

Self Managed Risk Risk Management Risk of non-compliance with:	Risk Probability	Risk Impact	Cost	Mitigation/Action	Actioned
Keeping proper financial records	L	H	L-M	Regular reporting by RFO to F/PC/Audit	RFO
Observance of PC's legal powers for activities	L	M	L-M	Referral to WCC's solicitors	WCC/PO/PC
Restrictions on borrowing	L	L	L	PC current policy	RFO
Employment law and regulations	L	L	L	Referral to solicitors/fidelity insurance/HALC	RFO/PC
HMRC requirements and regulations	L	M	H	Solicitors/auditors	RFO/PC
Adequacy of annual precept to budget requirements	L	M	M	Regular monthly budgetary reporting to Finance Committee and Full Parish Council.	RFO/F
Monitoring performance on partnership agreements	L	L	L	N/a at present time	N/a

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Internal Controls	Risk Probability	Risk Impact	Cost	Mitigation/Action	Actioned
Compliance of funding under S137	L	L	L	Under 1972 L.G. Act, grant payments to any one organisation must not exceed £7.57 per parishioner (2017/18) and must benefit the Parish. Payments are subject to full Parish Council approval - subject to audit.	RFO/F
Proper, timely & accurate minutes	L	L	L	On-going appraisal of clerks and arrangement of training as necessary.	CLS/PC
Minutes numbered and paginated and master kept	L	L	L	Hard and electronic copies kept for inspection by parish councillors. Chairmen of committees sign hard copies. Historic copies kept with HCC records office.	CLS/PC
Recording in minutes powers for expenditure	L	L	L	On-going appraisal of clerks/ RFO and arrangement of training as necessary.	RFO/F
Responding to electors' rights of inspection	L	L	L	Monitoring of feedback from public together with publication of annual accounts and minutes.	CLS/PC
Observance of consultation timetables	L	L	L	Monitoring of feedback from public together with on-going appraisal of clerks and arrangement of training as necessary.	CLS/PC
Documented procedure for consultation responses	L	L	L	Procedures in place.	CLS/PC
Proper document control	L	L	L	Procedures in place.	CLS/PC
Documented procedures for document receipt	L	L	L	Procedures in place.	CLS/PC

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Documented procedures for document circulation

L

L

Table 3

L

Procedures in place.

CLS/PC

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Table 3

Internal Controls	Risk Probability	Risk Impact	Cost	Mitigation/Action	Actioned
Documented procedure to deal with public enquiries and complaints	L	L	L	Complaint policy	CLS/PC
Register of Members Interest & Gifts & Hospitality up to date	L	L	L	Up-to-date	CLS/PC
Procedure for monitoring Members' Interests, Gifts & Hospitality	L	L	L	Annual declaration completed	CLS/PC
Regular scrutiny of financial records & expenditure	L	L	L	Monthly Finance Committee - Management Reports For Scrutiny - Annual Internal & External Audits	RFO/F/PC
Regular budget monitoring statements	L	L	L	Monthly Finance Committee - Management Reports For Scrutiny - Annual Internal & External Audits	RFO/F/PC
System of performance measurement	L	L	L	Monthly Finance Committee - Management Reports For Scrutiny - Annual Internal & External Audits	RFO/F/PC
Procedure for monitoring grants or loans made/rec'd	L	L	L	Procedures in Place for approval by Finance/Parish Council; Annual Internal & External Audits.	RFO/F/PC
Regular returns to HMRC	L	L	L	External Audit	RFO/F
Contracts of employment in place/reviewed	L	L	L	Contracts in place and regularly reviewed	F/PC
Updating of staff records and legislation compliance	L	L	L	Advice and bulletins readily available from HALC/NALC	CLS/PC
Regular VAT returns	L	L	L	Diarised quarterly returns - Figures from SAGE	RFO
Training of Clerks	L	L	L	Regular appraisal and review of training needs.	F/PC

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Internal Controls	Risk Probability	Risk Impact	Cost	Mitigation/Action	Actioned
Document response, handling and filing procedure	L	L	L	On-going appraisal of clerks and arrangement of training as necessary.	CLS/F
Adoption of codes of conduct for members	L	L	L	Codes of Conduct in place and disseminated.	PC
Adoption of Freedom of Information Act	L	L	L	PC has an open policy to information in compliance with the relevant Acts of Parliament.	PC
Health and Safety compliance (to include fire safety)	L	L	M	Procedures in place	PC/F
Data Protection registration	L	L	L	Currently registered and reviewed annually.	PC
Internal Audit Assurance					
Review of internal controls & their documentation	L	L	L	check undertaken by auditor	IA
Review of minutes to ensure legal powers	L	L	L	check undertaken by auditor	IA
Legal powers recorded and correctly applied	L	L	L	check undertaken by auditor	IA
Testing of income and expenditure	L	L	L	check undertaken by auditor	IA
Review of arrangement to prevent/detect fraud/corruption	L	L	L	check undertaken by auditor	IA
Testing of disclosures	L	L	L	check undertaken by auditor	IA
Testing internal controls and report findings	L	L	L	check undertaken by auditor	IA