

LITTLE BRICKHILL PARISH COUNCIL - RISK ASSESSMENT

Aim	Risk	Method used to Minimise Risk	Person(s) Responsible	Actions Required / Taken
<p>1. To ensure compliance with the Acts of Parliament, Council's financial regulations and code of conduct.</p>	<p>1. Lack of knowledge of regulations and codes.</p>	<p>Ensure that all Councillors have copies of Code of Conduct, and Standing Orders. Highlight essential parts and provide training where possible.</p>	<p>Chairman Clerk</p>	<p>All Documentation is available to view on the website via the following link. www.little-brickhill.co.uk/lbpc-documents/</p>
	<p>2. Absence of standing orders</p>	<p>Ensure that Standing Orders are produced, understood by councillors, and reviewed at least once per year.</p>	<p>Chairman Clerk</p>	<p>The latest version of S/O's were reviewed and adopted at meeting held on the 02/10/17. Currently being updated by the Clerk.</p>
	<p>3. Items purchased without proper tendering procedures, resulting in accusations of commercial favouritism.</p>	<p>Ensure that all councillors are aware of financial regulations re estimates and full tender procedures.</p>	<p>Chairman All councillors Clerk</p>	<p>See LBPC F/R's that were reviewed at meeting held on the 06/10/14. Currently being updated by the Clerk.</p>
	<p>4 Payments made without prior approval and adequate control.</p>	<p>Introduce practice of estimates for all purchases over an agreed figure.</p>	<p>Clerk</p>	<p>See LBPC F/R's that were reviewed at meeting held on the 06/10/14. Currently being updated by the Clerk.</p>
	<p>5. Lack of control of signatories to cheques.</p>	<p>Ensure all payments are approved in Council meetings and recorded in minutes. Keep cash payments to a minimum, and avoid if possible.</p>	<p>Clerk</p>	<p>See LBPC F/R's that were reviewed at meeting held on the 06/10/14. Currently being updated by the Clerk.</p>
<p>2. To identify and regularly review the Council's priorities.</p>	<p>1. Lack of knowledge of how to set objectives, set priorities, and identify risks to their achievement.</p>	<p>All councillors to be made aware of need for objectives and identification of risk. Attend training sessions if practicable.</p>	<p>Chairman Clerk</p>	<p>))))</p>
	<p>2. Lack of commitment by council members</p>	<p>Add risk assessment to agenda at least quarterly, reviewing particular items, and results against those items.</p>	<p>Chairman Clerk</p>	<p>)))</p>

LITTLE BRICKHILL PARISH COUNCIL - RISK ASSESSMENT

	<p>3. No risk analysis carried out.</p> <p>4. No steps taken to combat identified risks</p>	<p>As at 1 above. Ensure that completion of the risk assessment is given high priority, as a requirement of the Audit Commission.</p> <p>As at 2 above.</p>	<p>Chairman Clerk</p> <p>Chairman Clerk</p>	<p>) A Risk Assessment will be completed at least once a year as part of the Annual Return Submission.)))</p>
<p>3. To influence other council departments and Government organisations to fulfil the requirements of the Parish population.</p>	<p>1. Lack of effective lines of communication with other organisations.</p> <p>2. Lack of effective lines of communication with parishioners.</p> <p>3. Lack of preparation on subjects requiring influence.</p> <p>4. Lack of confidence by Parish Councillors.</p>	<p>Note all communication lines which are essential or beneficial and make information available to all councillors Establish contacts by name and where possible face-to-face.</p> <p>Take every opportunity to publicise role of Parish Council. Create Parish newsletter if none exists. Effective use of Notice Boards and "fliers". Use key issues to raise profile of PC and to test parishioner's views. Add social event to occasional meeting. Create Annual PC plan and put to parishioners for comment.</p> <p>Ensure that all councillors are aware of need for careful research and are guided as to where to obtain relevant information on issues under discussion.</p> <p>As at 1 above. Experienced councillors to assist newcomers to establish essential contacts. Delegate responsibility for specific contacts to individual councillors</p>	<p>Chairman Clerk</p> <p>Chairman</p> <p>Chairman Vice-Chairman Clerk</p> <p>All Councillors</p>	<p>MKC are contacted as required for guidance and support.</p> <p>A Parish Newsletter is published at least 4 times per year.</p> <p>It has been decided that LBPC will not be producing a Neighbourhood Plan.</p> <p>This is provided by the Chairman / Vice-Chairman / Clerk.</p> <p>This has been adopted and is currently working.</p>
<p>4. To ensure that all councillors are aware of their responsibilities, and possible liabilities, and to provide adequate insurance cover for all possible risks.</p>	<p>1. Lack of knowledge of possible culpability of councillors.</p> <p>2. Lack of education of Councillors regarding culpability.</p>	<p>Creation of standing orders and familiarisation with those where greatest risk occurs.</p> <p>As at 1 above. Delegate responsibility to one or two councillors to assist newcomers to understand culpability. Attend any training courses available.</p>	<p>Clerk All Councillors</p> <p>Chairman Clerk</p>	<p>The latest version of S/O's were reviewed and adopted at meeting held on the 02/10/17.</p> <p>This is provided by the Chairman / Vice-Chairman / Clerk.</p>

LITTLE BRICKHILL PARISH COUNCIL - RISK ASSESSMENT

	<p>3. Inadequate insurance cover taken out – property, personal liability, employer’s liability.</p>	<p>Review risk assessment by including on agenda of PC meetings at least once a year. Delegate responsibility for keeping up-to-date with insurance requirements to an individual councillor.</p>	<p>Clerk</p>	<p>Clerk to ensure that this is covered as an agenda item when necessary.</p>
<p>5. To keep appropriate books of account accurately and up-to-date through out the financial year.</p>	<p>1. Lack of knowledge of accounting requirements</p> <p>2. Lack of commitment to accounting requirements.</p> <p>3. Bank charges unnecessarily incurred</p> <p>4. Inaccuracies in recording amounts totals in books of account, and bank reconciliations.</p> <p>5. Inaccuracies and interest losses caused by account transfers.</p> <p>6. The most beneficial interest terms not being employed.</p>	<p>Ensure that all councillors are familiar with current financial regulations and include them in standing orders. Regularly review standing orders.</p> <p>Appoint a councillor as the RFO to take overall responsibility for financial management.</p> <p>As at 1 above. RFO to produce financial reports at all meetings. Internal audit reports to be made available to all councillors and any recommendations to be acted upon promptly.</p> <p>RFO to carry out regular inspection of books of account. Internal audit to be undertaken periodically during the current financial year.</p> <p>RFO to ensure that books of account are formatted in such a way that internal controls are included and activated. Regular internal audits to advise on internal controls required.</p> <p>Keep number of accounts to a minimum but ensure that any large credit balances are deposited in an interest bearing account.</p> <p>Ensure that favourable interest rate is obtained in deposit accounts and review against alternatives, but bearing in mind the risks in changing accounts.</p>	<p>Chairman Clerk</p> <p>Clerk</p> <p>RFO / Clerk</p> <p>RFO / Clerk</p> <p>RFO / Clerk</p> <p>RFO / Clerk</p>	<p>S/O’s and Financial Regulations were reviewed at meeting held on the 06/10/14. Currently being updated by the Clerk.</p> <p>Cllr M Goddard has been appointed as RFO with support from the Clerk.</p> <p>Financial reports are reviewed at every Parish Council meeting. Internal Audit reports are reviewed annually as part of the Annual Return.</p> <p>A review of accounts is conducted quarterly at Parish Council meetings.</p> <p>A review of accounts is conducted quarterly at Parish Council meetings.</p> <p>We have one account and this is reviewed on a monthly basis.</p> <p>We have one account and this is reviewed on a monthly basis.</p>

LITTLE BRICKHILL PARISH COUNCIL - RISK ASSESSMENT

<p>7. To ensure that the annual precept requirement results from an adequate budgetary process; progress against the budget is regularly monitored; and reserves are appropriate.</p>	<p>1. Lack of knowledge of budgetary process, and Council regulations.</p> <p>2. Lack of commitment to budgetary process.</p> <p>3. Inadequate consideration of requirements for annual precept.</p> <p>4. Calculation not in accordance with Council regulations.</p> <p>5. Inadequate internal controls with regard to monitoring expenditure.</p> <p>6. Reserves too low.</p>	<p>Include regulations in Standing Orders issued to all councillors. Place item on agenda early in year to remind councillors of budget process and actions required. Delegate responsibility for managing budgetary process to one councillor or to councillor appointed as RFO</p> <p>As at 1. Above. Involve all councillors in budgetary process not solely the clerk.</p> <p>Place item on agenda early in year to remind councillors of budget process and actions required. Delegate responsibility for managing budgetary process to one councillor or to councillor appointed as RFO Start consideration of calculation at least 4 months prior to submission date</p> <p>Create annual and 2/3 plans to assist in process.</p> <p>Checks by RFO and Internal Auditor.</p> <p>Checks by RFO and Internal Auditor. Financial and budget progress reports to all PC meetings. As at 5 above.</p>	<p>Chairman / RFO / Clerk</p> <p>Chairman / RFO / Clerk</p> <p>Chairman / RFO / Clerk</p> <p>Chairman / RFO / Clerk</p> <p>Chairman / RFO / Clerk</p>	<p>))) This issue is reviewed at the half year stage by all Councillors and in November and December when budgets are set.))))) This happens in November and December each year when budgets are set.)))) Conducted on a quarterly basis. Monitored on a monthly basis.</p>
<p>8. To explore all possible sources of income, and to ensure that expected income is fully received.</p>	<p>1. Lack of knowledge of possible sources of income e.g. grants.</p> <p>2. Lack of commitment to pursue possible sources of income.</p> <p>3. Receipts not banked or not banked promptly.</p> <p>4. Debts not pursued promptly.</p>	<p>Appoint a councillor as Grants Officer to gain experience of all grants available and application procedures.</p> <p>As at 1.</p> <p>Regular checks by councillor appointed as RFO. Internal audit checks.</p> <p>As at 3 above.</p>	<p>Chairman Clerk</p> <p>Chairman Clerk</p> <p>Clerk</p> <p>Clerk Vice-Chairman</p>	<p>)) To be addressed when required.))) Reviewed monthly. N/A</p>

LITTLE BRICKHILL PARISH COUNCIL - RISK ASSESSMENT

	5. VAT claims not made promptly or made incorrectly.	Ensure Clerk has appropriate and up-to-date VAT official publications. Regular checks by councillor appointed as RFO. Internal audit checks.	Clerk	VAT claim to be submitted at least once a year.
9. To ensure that salaries paid to employees and amounts paid to contractors are paid in accordance with council regulations, and adequately monitored.	1. Inappropriate rate of pay to employees. 2. Tax and NI arrangements not in accordance with regulations. 3. Amounts paid to contractors not in accordance with contract and inadequately monitored.	Ensure employee regulations are available and understood by Clerk Checks by councillor appointed as RFO. Internal audit checks As at 1 above. Internal audit checks Checks by councillor appointed as RFO Appoint councillor to monitor contract work carried out.	Chairman / RFO / Clerk Clerk Clerk	Salary to be paid in accordance with National published Salary Scales. Clerk to ensure that all rules are followed. Clerk has run a PAYE System from 03/09/12. This is reviewed on a monthly basis at Parish Council meetings.
10. To ensure that year end accounts are prepared on the correct accounting basis, on time, and supported by an adequate audit trail.	1. Lack of knowledge of Council regulations and procedures. 2. Late or non- submission of annual accounts. 3. Year end accounts not prepared, inaccurate, or not in accordance with Council requirements. 4. Inadequate audit trail from records to final accounts.	Include financial regulations in Standing Orders. Attend training seminars where available. Include a time table in Standing Orders. Councillor appointed as RFO to monitor progress against timetable and report to PC meetings. Checks by councillor appointed as RFO Internal audit checks As at 3 above.))))) Chairman Clerk))))))))))) Year end accounts are prepared by the Clerk and are reviewed at the April meeting. These are subject to an annual internal audit and are signed off at the June meeting and submitted as part of the Annual Return.)))
11. To identify, value, and maintain all the assets of the Parish Council, and ensure that	1. Lack of knowledge of assets of Parish Council.	Ascertain and record all assets for which Parish council is responsible. Create permanent asset register.	Clerk))))

LITTLE BRICKHILL PARISH COUNCIL - RISK ASSESSMENT

<p>asset and investment registers are complete, accurate and properly maintained.</p>	<p>2. Assets lost or misappropriated</p> <p>3. Inadequate or inaccurate valuation of the council's assets.</p> <p>4. Asset register not established or inadequately maintained.</p>	<p>Establish who is responsible for security and maintenance of each asset. Appoint councillor responsible for regular monitoring of location and use of assets.</p> <p>Arrange for periodic review of valuations and arrange for professional valuation where necessary. Internal audit checks.</p> <p>Create asset register in accordance with Audit Commission requirements.</p>	<p>Clerk</p> <p>Clerk</p> <p>Clerk</p>	<p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>Reviewed annually as part of the Internal Audit and Annual Return submission.</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p>
<p>12. To comply with appropriate Government legislation regarding disability, racial equality, safeguarding children etc.</p>	<p>1. Lack of knowledge of applicable legislation</p> <p>2. Lack of public awareness of applicable legislation.</p> <p>3. Failure to comply with applicable legislation.</p>	<p>Clerk to have all appropriate legislation available. Review liabilities and responsibilities periodically at PC meetings.</p> <p>Include, as appropriate, in any public consultations.</p> <p>As at 1 above</p>	<p>Clerk</p> <p>Clerk</p> <p>Clerk</p>	<p>)</p> <p>)</p> <p>Clerk to ensure that he/she are up to date with current legislation and include as agenda items, when required.</p> <p>)</p> <p>)</p>
<p>13. To carry out adequate safety checks on all buildings, properties, and equipment for which the council is responsible.</p>	<p>1. Lack of information on properties, buildings and equipment.</p> <p>2. Lack of knowledge of safety requirements.</p> <p>3. Lack of commitment to carrying out safety checks.</p>	<p>Ensure that all current legislation and advice is held by Clerk. Include in asset register all properties for which PC responsible.</p> <p>Ensure that all current legislation and advice is held by Clerk. Place subject as item on PC meeting agenda at regular intervals.</p> <p>As at 2 above. Delegate responsibility for particular properties to individual councillors.</p>	<p>Clerk</p> <p>Clerk</p> <p>Clerk</p>	<p>)</p> <p>)</p> <p>)</p> <p>The main asset is the Community Centre and any issues are covered at the regularly held meetings of the Community Centre Committee. Also an update will be available as an agenda item at each Parish Council meeting.</p> <p>)</p> <p>)</p>

LITTLE BRICKHILL PARISH COUNCIL - RISK ASSESSMENT

	<p>4. Complete a review of all trees that are under the control of the Parish Council</p> <p>5. Complete a review of any Bus Shelters under the ownership of the Parish Council.</p> <p>6. Ensure that MKC carry out safety checks on the Play Equipment on the Recreation Ground.</p> <p>7. Complete a review of any benches under the ownership of the Parish Council.</p> <p>8. Undertake regular safety checks to the 2 Notice Boards.</p> <p>9. Undertake regular checks to the boundary fences on the Recreation Ground.</p> <p>10. Pavements</p> <p>11. Overhanging Bushes / Shrubs</p>	<p>Ensure that a safety check is conducted at least once a year.</p> <p>Ensure that these are checked at least on a six monthly basis.</p> <p>Ensure that these are checked annually.</p> <p>Ensure that these are checked at least on a six monthly basis.</p> <p>Ensure that these are checked on a six monthly basis.</p> <p>Ensure that these are checked on a six monthly basis.</p> <p>Ensure that these are checked on a six monthly basis.</p> <p>Ensure that these are checked on a regular basis.</p>	<p>Clerk</p> <p>Clerk</p> <p>Clerk.</p> <p>Clerk.</p> <p>Clerk.</p> <p>Clerk.</p> <p>Clerk.</p> <p>Clerk.</p>	<p><u>Tree problem in the Community Centre Grounds has been actioned.</u></p> <p><u>Damage to Perspex windows has been repaired; however some damage to the woodwork requires attention. Clerk to action, see photo on page 9.</u></p> <p><u>These are inspected on a regular basis by MKC and any problems highlighted by them to the Clerk.</u></p> <p><u>No problems with play equipment as 26/06/18, although the waste bin was overflowing. Waste bin problem was resolved by MKC on the 28/06/18</u></p> <p><u>One has been damaged and requires replacing. We have been successful by obtaining a grant from MKC through the Parish Partnership Fund to replace both Notice Boards – Clerk obtaining quotations.</u></p> <p><u>No problems as 26/06/18.</u></p> <p><u>One ongoing action recorded in the parish Council minutes – 11/06/18.</u></p> <p><u>Some overhanging bushes in village to be reported for action to MKC by the Clerk</u></p>
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	12. Garage Site	Ensure that these are checked on a regular basis	Clerk	<u>Now fenced off – regular checks required.</u>
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