

## **PLUMPTON PARISH COUNCIL RISK MANAGEMENT SCHEME**

<b>Subject</b>	<b>Risk(s) identified</b>	<b>H/M/L</b>	<b>Management/control of Risk</b>	<b>Review/Assess/Revise</b>
Precept	Adequacy of precept in order for the Council to carry out its Statutory duties	L	To determine the precept amount required, the Council receives budget update information monthly. At the precept meeting Council receives a budget report, including actual position and projected position to the end of year and indicative figures or costing's obtained by the Clerk. With this information the Council maps out the required monies for standing costs and projects for the following year and applies specific figures to budget headings, the total of which is resolved to be the precept amount to be requested from Lewes District Council. The figure is submitted by the Clerk in writing.  The Clerk informs the Council when the monies are received.	Existing procedure adequate.
Financial Records	Inadequate records Financial irregularities	L L	The Council has Financial Regulations which sets out the requirements. These are reviewed annually and an internal auditor has been appointed who carries out an independent review of the financial controls every six months.	Existing procedure adequate  Review the Financial regulations Annually.
Bank and banking	Inadequate checks  Banks mistakes	L  L	The Council has Financial Regulations which set out banking requirements  Monthly reconciliation at Finance Committee meeting.	Existing procedure adequate  Existing procedure adequate
Reporting and auditing	Information communication	L	Financial information is a monthly agenda item (Finance Report and approval of monthly expenditure) and discussed/reviewed and approved at each	Existing procedures adequate.

			meeting. PPC have a Finance Committee who meet monthly before the full council meeting.	
Councillors	Risk of being non quorate Risk of a claim towards a member who is acting within his or her powers for the Council.	L	To indemnify a councillor to protect the council against their actions.	
Grants	Receipt of grant	L	Parish Council does not presently receive any regular grants.	Procedure would be formed, if required
Charges-rents receivable	Payment of rents	L	The Parish Council collects rents for allotments. Financial controls in place. Clerk to report to Council any unpaid rents.	Existing procedure adequate

Grants and support payable	Power to pay Authorisation of Council to pay	L	All such expenditure goes through the required Council process of approval, minuted and listed accordingly if a payment is made using S137 powers of expenditure. S137 Policy in place and reviewed annually.	Existing procedure adequate.
Best value accountability	Work awarded incorrectly. Overspend on services.	L M	Parish Council practice would be to seek, if possible, more than one quotation for any substantial work to be undertaken. For major work competitive tenders would be sought. If problems encountered with a contract the Clerk would investigate the situation and report to the Council.	Existing procedure adequate. Include when reviewing Financial regulations.
Salaries and assoc. costs	Salary paid incorrectly. Unpaid Tax to Inland Revenue.	L L	Financial Controls in place to pay Salary. HMRC Real Time is used to calculate salaries. Financial Controls in place to pay Inland Revenue. HMRC Real Time software in place.	Existing procedure adequate.
Employees	Fraud by staff Health and safety	L L	Requirements of the Insurance adhered to with regards to fraud. Fidelity guarantee in place through insurance. Internal audit mitigate the risk of fraud. Professional Indemnity Insurance is also All employees to be provided adequate direction and safety equipment needed to undertake their roles. Health and Safety Policy in place plus lone working policy.	Existing procedures adequate. Monitor health and safety requirements and insurance annually.

VAT	Reclaiming/charging	L	The Council has Financial Regulations which set out the requirements.	Existing procedures adequate
Annual Return	Submit within time limits	L	Employers Annual Return is completed and submitted online with the prescribed time frame by the Clerk. Annual Return completed and signed by the Council, submitted to internal auditor for completion and signing then checked and sent to External Auditor within time frame.	Existing procedures adequate.
Legal Powers	Illegal activity or payments	L	All activity and payments within the powers of the Parish Council to be resolved at full Council Meetings, including reference to the power used under the Finance section of agenda and Finance report monthly.	Existing procedures adequate

Minutes/agendas/ Notices  Statutory Documents	Accuracy and legality	L	Minutes and agenda are produced in the prescribed manor by the Clerk and adhere to the Councils Standing Orders.  Minutes are approved and signed at the next Council meeting.  Agenda displayed according to Councils Standing Orders.  Business conducted at Council meetings should be managed by the Chair	Existing procedures adequate.    Members adhere to Code of Conduct
	Business conduct	L		
Members interests	Conflict of interests	L	Declarations of interest by members at Council meetings.	Existing procedures adequate.
	Register of members interests	M	Register of member's interests forms reviewed regularly.	Members take responsibility to update register.
Insurance	Adequacy	L	An annual review is undertaken of all insurance arrangements. Employers and Employee liabilities a necessity and within policies. Ensure compliance measures are in place. Fidelity checks in place.	Existing procedure adequate.  Insurance reviewed annually.
	Cost	L		
	Compliance	L		
	Fidelity Guarantee	M		

Data protection	Policy provision	L	The Parish Council adheres to data protection laws	Existing procedure adequate.
Freedom of Information	Policy Provision	L M	The Council has a Model Policy scheme in place. The Parish Council is aware that if a substantial request came in it could create a number of additional hours work. The Parish Council can request a fee to supplement the extra hours. All members have a Plumptonpc.co.uk email address.	Monitor any requests made under FOI
Election Costs	Risk to cost of an election	M	In the event of a councillor resigning during their term, the electorate have a statutory right to call an election. Scheduled elections are budgeted for over the course of four years. Unexpected election costs are held in earmarked reserves.	Existing procedure adequate

<b>PHYSICAL EQUIPMENT OR AREAS</b>				
Assets	Loss or damage Risk/damage to third party (i.e.) property	L L	An annual review of assets is undertaken for insurance provision	Existing procedures adequate
Maintenance	Poor performance of assets or amenities	L	All assets owned by the Parish Council are regularly reviewed and maintained. All repairs and relevant expenditure for any repair is actioned/authorised in accordance with the correct procedures of the Parish Council. Assets are insured.	Existing procedures adequate
Notice Board	Risk of damage	L	The Parish Council currently has three notice boards. No formal inspection procedures are in place but any reports of damage or faults are reported to the Parish Council and dealt with in accordance of the correct procedures of the Council.	Existing procedures adequate
Meeting locations	Adequacy Health & Safety Policy	L M	The Parish Council meeting is held in a venue considered to have appropriate facilities for the Clerk, members and the general public.	Existing procedures adequate

			Due to Covid 19 (Coronavirus) 2020, Parish Council meetings have been held virtually using Zoom with a log in being provided for members of the public on request to the Clerk.	
Council records – paper	Loss through: Theft Fire damage	L M L	The copies of the Parish Council paper records are stored at the Parish Office. Records include historical correspondences, minutes, insurance, and bank records. The documents are stored securely in a locked office.	Damage (apart from fire) and theft is unlikely and so provision is adequate.
Council records – electronic	Loss through: Theft, fire damage or corruption of computer	L M	The Parish Council electronic records are stored on the Council computers Offsite Back-ups of electronic data is made at regular intervals and also to external hard drive weekly.	Existing procedures considered adequate

Risk	Level	Control	Review/Assess/Revise
Protection of physical assets	M	Assets are insured, with the value increased annually. Insured by BHIB and reviewed annually by the Clerk with full council approval.	Existing procedures adequate
Security of buildings, equipment, etc.	H	Pavilion and Village Hall has ring doorbell and door alarms VH houses Parish Office. Regular security inspections by VH Manager. Internal fire risk assessment carried out by on VH and Pavilion by MVR Fire Risk Solutions. Adequate Insurance cover and reviewed under fixed asset register annually. Data Protection Act 1998 and CCTV policy in place and reviewed annually for Ring Doorbell. Monthly risk assessments reported to Full Council	Existing procedures adequate

Maintenance of buildings, playground, skatepark etc	M	The Parish Council owns the Village Hall and Pavilion at King George V Playing Field. Separate Risk Assessments are provided for these buildings, playground and green and are reviewed annually with monthly risk assessments reported to Full Council. Adequate insurance cover provided and reviewed annually by the Clerk. District Council inspect playground monthly and annually and reported to Clerk.	Existing procedures adequate.
Banking	M	Bank accounts are held with Barclays Bank .	
Risk of consequential loss of income	L	Computers backed up daily using OneDrive and weekly external hard drive.	Existing procedures adequate.
Loss of cash through theft or dishonesty	L	Receipts issued and tight financial auditing with internal and external annual auditors. Financial transactions BACS with secondary signature by the Chair. No petty cash held. Monthly Finance Committee. Bank reconciliation and bank statements reviewed by two Cllrs. Dual authorisation on BACS payments.	Existing procedures adequate.
Financial controls and records	M	Monthly reconciliation prepared by Clerk, signed by The Chairman. Two signatories on payments. Monthly Finance Committee. Bank reconciliation and bank statements reviewed by two Cllrs. Dual authorisation on BACS payments. As per Financial Regulations.	Existing procedures adequate
Compliance with HMRC rules	M	VAT claims calculated by the financial package and checked by the Clerk.	
Sound budgeting to underlie annual precept	M	Full Council receive detailed budgets in late autumn. Precept is derived directly from this.. Budget setting annually. Budget monitoring	Existing procedures adequate.

		reported monthly to Finance Committee and Full Council.	
Complying with borrowing regulations	L	NALC Borrowing Checklist policy PPC has two borrowings with PWLB. Borrowing repaid bi-annually and reported in AGAR and Accounting Statements. Inspected by internal and external auditors.	Existing procedures adequate.
Risks to third party, property or individuals	M	Open spaces checked regularly. Trees investigated when damage reported. Any reported injury is investigated and reviewed. annually. Records held by Clerk and compliance under Data Protection Act 1998. Separate CV-19 risk assessments in place for access to VH, Pavilion, Playground and Skatepark.	Existing procedures adequate.
Pavilion Car Park	H	Insurance in place. Car park checked weekly by VH Manager.	Existing procedures adequate
Legal liability as a consequence of asset ownership		Maintenance contractors.	Annual subscription
Compliance with employment law	M	Membership of SLCC and SALC	
Comply with Inland Revenue requirements	M	Regular advice from Inland Revenue, internal auditor carries out annual checks	
Safety of Staff and Visitors	H	CCTV system at front of building to monitor access to the building.	
Ensuring activities are within legal powers	M	Clerk clarifies legal position on new proposals. Legal advice to be sought where necessary. Clerk attend periodic training updates and receives SALC and LGA advisories	

Proper and timely reporting via the minutes	M	Council meets once a month and receives or approves minutes of meetings held in interim. Minutes are publicly available on the Council's website
Proper document control	L	Leases and other legal documents are held in secure storage within the Parish Office
Registers of interests and gifts and hospitality	L	Register of interests completed and available to view on Parish Council website.
Loans made to outside bodies	M	Parish Council's Policy applies - approved by full council. PPC currently has no loans to outside bodies.

