

**LITTLEHAM & LANDCROSS PARISH COUNCIL
RISK ANALYSIS dated 27.04.2023. Reviewed 04.04.2024**

INTRODUCTION

The Parish Council is recommended to regularly evaluate risk. This report identifies risks, evaluates them, using the attached Risk Assessment Criteria and sets out action required, so that a formal Risk Strategy can be approved and recorded in the Minutes.

LIKELY RISKS

1. Incident(s) arising from actions of the Parish Council’s contractor(s)
2. Injury to a Parish Councillor(s), or Clerk, whilst on official business
3. Parish Councillors’ failure to declare an interest
4. Misconduct of a Parish Councillor (contrary to Standing Orders)
5. Failure at audit
6. Misappropriation by the Clerk
7. Failure to elect a council, or form a quorum

Risk Item	Financial Impact Score	Publicity Impact Score	Impact Score	Likelihood Totals	Total Score	Category
Item 1	1	3	4	2	8	C
Item 2	1	1	2	2	4	D
Item 3	1	2	3	2	6	C
Item 4	1	2	3	1	3	D
Item 5	3	2	5	1	5	D
Item 6	3	3	6	1	6	C
Item 7	1	2	3	1	3	D

ACTION STATEMENTS

Item1. Incident(s) arising from actions of the Parish Council’s contractor(s)
 Ensure that Parish Council has adequate Third Party Insurance cover. Check that Littleham Village Hall and Rifle Field Charity has taken out insurance cover in respect of Littleham Playing Field and equipment therein. Ascertain that the Parish Council’s grass cutting contractor holds Third Party Liability Insurance up to a level acceptable to the Parish Council and that he agrees, in writing, to meet the insurance and indemnity requirements described by the Parish Council in their letter inviting any quotation for renewal of contract.

Item3. Parish Councillors’ failure to declare an interest
 Ensure that all Parish Councillors have copies of the Code of Conduct for members [Adopted 21.6.2012]. Ensure that Parish Councillors have opportunities to undergo training and keep up to date with latest guidelines. Maintain a Register of Members’ Declarations of Interest, any new Interests to be added to the register, noted in Minutes, and such information passed to the Local Authority Monitoring Officer.

Item5. Failure at Audit.

Clerk to follow guidance from Dept for Communities & Local Govt and DALC, arrange annual Internal Audit, and communicate with Public Sector Audit Appointments Ltd.

Item6. Misappropriation by the Clerk

Ensure that Clerk is competent in audit and accounting requirements and kept up to date with the latest guidelines. Payments are currently by cheque requiring 2 Councillor signatures.

Review risks annually.

Risk area	Risk identified	Level of risk H/M/L	Management of risk	Action required	Review date
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Section 1 – Areas where there may be scope to use insurance to help manage risk

Property and contents owned by Council	Loss or damage	H	An up to date register of assets and investments	Review annually by Council and annually by internal auditor. Check website list correct and date	April
Damage to third party property or individuals	Public liability	H	Property maintenance and insurance cover	Insurance held with Zurich Insurance renewal date 01 June Review annually by Council and annually by internal auditor.	June
Consequential loss of income or the need to provide essential services following critical damage, loss or non-performance by a third party	Public liability	H	Annual review of risk and the adequacy of cover	Value of insurance cover Review annually by Council and annually by internal auditor.	June
Loss of cash through theft or dishonesty	Fidelity guarantee	L	No cash normally held. In the event of cash being received a receipt to be issued and recorded in Cashbook	Value of insurance cover Review annually by Council and annually by internal auditor.	June
Legal liability as a consequence of asset ownership	Public liability	H	Property maintenance and insurance cover	Level of cover to be adequate and reviewed annually	June

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Section 2 – Working with others to help manage risk

Security for vulnerable buildings, amenities or equipment	Bus shelter, Phone box Village hall Storage shed, 3 Notice boards Cameras	M	Close to neighbouring property and passers-by	regular checks by clerk and Councillors. Equipment in possession of clerk or Councillor	June
The provision of services being carried out under agency/partnership agreements with principal authorities	Parish Paths Partnership Devon County Council	L	Standing Orders and financial regulations dealing with award of contracts	Regular reviews and Meetings. Formal Agreement signed with County Council and regular meetings/ review of actions	As Directed By County Council Annual
Banking arrangements including borrowing or lending	Detect and deter fraud or corruption	L	Standing Orders and financial regulations dealing with banking and payments	Financial regulations review July annually and internal audit review March/April annually	March & July annually
Ad hoc provision of amenities/ facilities for events to community groups	Public Liability	L	Council to agree that status and membership of group is acceptable and warrants support	Financial regulations Request sight of Group's insurance	July annually or when request by a group
Vehicle or Equipment Lease or hire		L	Employ if necessary appropriate person(s) with relevant expertise/ qualifications	Hire from reputable companies and Monitor by Council	When hire/lease is required
Trading units leisure facilities playing fields Burial grounds etc	External contractors for maintenance	L	Risk assessments carried out and review of contracts and works	Sight of contractor's insurance. Risk assessments and Licences checked or obtained	July annually
Professional services	Standing Orders and Financial regulations deal with awarding contracts	L	Review competency and quality of service/value	Consult with County Association/Principal Authorities. Internal Auditor reviewed prior to audit. Website provider reviewed October annually	March October

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Section 3 – Self-managed risk

Proper financial records	In accordance with statutory requirements	L	Council to review records and appropriate documents to be recorded and minuted by Clerk	Council to review regularly. Standing Orders and Financial Regulations to be reviewed annually.	July
Business activities	Ensuring that they are within the legal powers of the Council	L	Clerk to refer to relevant legislation and/ or refer to County Association If required Council to employ a solicitor/legal professional	Internal auditor review on receipt and at half yearly intervals with regular reference to legislation	April and November
Borrowing	Complying with restrictions	L	All legal requirements and contracts to be approved and legal advice to be obtained if necessary	Internal auditor to review annually and Council checks	April
Employment law and Inland Revenue regulations	Ensuring that requirements are met	L	Checks on regular intervals that all regulations are being followed and required procedures are actioned	Internal auditor to review annually and Council checks. Staff annual review in October	April and October
VAT	Ensuring that requirements are met under HMRC regulations	L	Council to ensure Vat return is completed	Internal auditor to review annually and Council checks when reviewing budgets	April and November
Annual Precept	Ensuring adequacy within sound budgeting arrangements	L	Budget review and Precept set by Council within the timescales of the District Council	Council to set Precept in December. Internal audit review and budget published on Website in January annually	April, December and January
Monitoring performance	Ensure compliance with regulations and following good practice guidelines	L	Council to undertake regular checks	Councillors review budget and policies quarterly at Council meetings in Feb, May, August and November.	February, May, August and November

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Grants	Ensuring proper use of funds granted to community bodies under specific powers s137 or GPC	L	All organisations receiving any funding to provide the Council with a copy of its constitution or Trust Deed	Council to ensure it has powers to make the grant.	November on receipt of grant applications
Council Minutes	Proper timely and accurate reporting of Council business in the minutes	L	Council and Clerk to agree the format and procedure for any amendments with Minutes of previous Meeting to be approved at following Meeting	Posted on Website for public to see with full agenda packs as per Transparency Code and Internal Audit review	April and July
Rights of Inspection	Public to have access to Council records	L	Procedures to be followed to ensure Council complies with transparency requirements	Posted on Website, Council noticeboards. Policies up dated annually	As per policy annual date
Document control	Proper systems	L	Policies and records held by Clerk and records backed up on memory stick. Backup Memory stick handed to Chair each month	Policies approved and published in accordance with legislation and/or Council resolution	April
Register of Members' Interests and Gifts and Hospitality	In place, complete, Accurate and Up-to-date	L	Clerk to ensure that records are correct. Councillors asked to declare interests or changes at every meeting.	Internal Auditor and District Council review. Weblinks checked.	Monthly
Compliance with Transparency Code	Proper systems	L	Checks made regularly	Stay up to date with legislative changes with Council to be made aware of its legal obligation and rules/ best practice requirements	Monthly