

RISK ASSESSMENT AND PREVENTATIVE MEASURES

Reviewed at Annual Meeting May 2016 for Year 2016 - 17

These measures will be reviewed annually at a Parish Council meeting to ensure they are up to date as new procedures and practices are developed by the Parish Council.

1 Insurance For Theft / Loss Of Property

All assets will be insured against theft / loss at the value needed to replace them.

Assets will be marked with the name and post code of the Parish Council and kept in secure locations.

2 Insurance For Liability As Employer

A suitable Employers Liability Insurance will be maintained to cover the Members and Officers while conducting their duties. This insurance will not cover for libel or slander by Members or Officers.

3 Insurance For Public Liability

A suitable Public Liability Insurance will be maintained should members of the public have cause to make any legal claim against the Parish Council.

4 Income / Payments Record Keeping

The Parish Council operates a simple payments and income book. All money in and out goes through the bank current account (or a transfer from the current account to the deposit account and visa versa). The Parish Council does not use / hold / accept cash for any reason.

The income / payments book shows on a single page:-

- Payments and Total Payments
- Income and Total Income
- Income over Payments
- Current Account Balance and Deposit Account Balance and Total Banked Funds

and Income over Payments must match reported Banked Funds (or an explanation given as to why not e.g. cheque never presented).

This document is "balanced off" for every Parish Council meeting by the Clerk and a copy given to every member. The Chair will check the latest bank statements agree with the document, and that for each payment there is an invoice or supporting document and then sign a copy which is part of the minutes.

5 Payments

All payments are made against an invoice or similar document and approved at a Parish Council meeting. It may be necessary to make a payment prior to a meeting (meetings may only be held every 3 months) in which case the payment is approved retrospectively but in all cases the need for such payment will have been recorded at a previous meeting or in the budget.

All payments are by cheque a/c payee only prepared by the Clerk and signed by the designated bank signatories (was Chair and Vice Chair in previous years) and the cheque stub will also be initialled and will show to whom the cheque was made and for how much.

A photo copy of the cheque will be made over the invoice or similar document and will be kept with the Income / Payment record.

6 Income

All income will be by cheque or by BACS with a suitable remittance advice note into the current account. The Parish Council will not accept cash.

7 Cash and Small Payments

The Parish Council does not normally hold, use cash or receive cash.

The Councillors and the Clerk will pay for all low cost incidentals e.g. travel, postage, stationery and phone and on submission of an itemised invoice for such expenditure will be reimbursed by cheque.

8 Fraud By Councillors

Councillors are not entitled to payments of any sort for any reason so it is unlikely that an opportunity for fraud will occur.

9 Fraud By The Clerk

The Clerk is entitled to two payments a year of £ 70 as the Clerks fee which will be made by cheque.

The Clerk is not entitled to any other payment of any sort for any reason.

The Clerk may not buy anything using his/her own money but must always get a Parish Council cheque.

10 Fraud By Other Council Employees

There are none. Should employees or sub-contractors be appointed this document will be revised.

11 **Theft Of Postage, Telephone Calls, Travel Allowances, Stationery or Similar**

The Councillors and the Clerk will pay for all low cost incidentals e.g. travel, postage, stationery and phone and on submission of an itemised invoice for such expenditure will be reimbursed by cheque.

For larger one items a pro-forma invoice will be required and payment made by cheque.

12 **Fraud by Suppliers**

The Parish Council generally does not place Official Purchase Orders or seek multiple quotations as the number and type of purchases does not warrant it (typically 10 purchases per year).

All payments are made against an Invoice or equivalent document with a description of the goods or services.

Due to the small number of payments and the simple nature of the purchase there is little scope for fraud.

13 **Fraud by the Clerk or a Councillor Posing As a Supplier or Colluding With a Supplier**

Virtually all payments are made for goods or services to large organisations and very rarely to small companies or individuals so the opportunity to pose or collude with a supplier is very small. All payments are by cheque to a/c payee only.

14 **Assets**

The Parish Council has a small number of assets (about 10 items in total).

An asset register is kept and once a year the Clerk and one Councillor check they are present.

15 **Internal Audit**

As required by law an Internal Auditor will be appointed to conduct the yearly internal audit who will have experience of Local Government type audit work.

(This statement deleted for 2014 – 15 onwards due to practicalities – “To prevent collusion this auditor will independent and will not be a friend, relative or colleague of any of the Members or Officers”).

This risk assessment was approved at a Parish Council meeting held

On:

Signed:

Chairperson