

**Tutbury Parish Council
Risk Analysis 2015/2016)
(Reviewed 16/03/15)**

GENERAL

Risk to, arising from the ownership/leasing of assets and other obligations/responsibilities (where possible are covered by insurance). Statutes, statutory orders, financial regulations, internal and external audits and this policy document, control other matters.

- 1) The contents to mitigate risks are highlighted in bold text
- 2) The following considerations are in a table under the heading

INSURANCE COVER

Property

1. Changing rooms . Legionella control - periodic checks are carried on the water system by Sterilizing Service Ltd. Extension in roof repaired and a periodic electrical check carried out.
2. Bus shelters
3. Bench seats .
Litter bins
Toilets
6. Computer . new lap top and projector purchased and insured
7. Play equipment - goal posts at Cornmill Lane and Ferrers Ave
8. Highway signs. .
9. Multi use games area and equipment. **Goal posts to be marked out in a different position from the original area and protruding hedges. This will result in a loss of the council pitch**
10. Planters in High Street . All 8 planters fall under the planting remit of the Parish Council.
11. Closed churchyard . The council is responsible for the maintenance of the closed area of St Marys churchyard. The area is mown by a contractor and repairs to retaining wall are carried out periodically. Public liability insurance cover is provided by the contractor together with a risk assessment. The southern boundary of the churchyard has as far as possible, been defined and extent of the councils' responsibilities in this area clarified. **Financial Provision to extend a retaining wall behind the church boundary wall has been made and will be monitored.**
12. A set of concrete steps leading to the Church off Church Street has been replaced

The insurance cover for the above items is periodically reviewed and reflects the contents of the council's asset register. Insurance cover is provided through Came and Company (Brokers) by Aviva Insurers

Land

1. Cornmill Lane Playing fields: The entrance road to car park has been repaired and pot holes filled. The path at the pedestrian entrance has been extended and a safety rail fitted

A metal gate and barrier is sited at the main entrance to the Cornmill Lane Playing field (CLF) fitted with three locks. Keys to the CLF are held at the gate and a person is on site to open the gate and allow access to the field.

Turfing is carried out by the New Inn to facilitate access for training sessions with the proviso that the gate & barrier are always locked after use. Should a need to evict unauthorised persons from council leased playing fields, assistance from ESBC would be sought to effect their removal. Costs incurred would be met from the council contingency reserve. The council is not responsible for the removal of debris and litter from the site. All rubbish is collected by the CLF.

The use of the CLPF by a circus can occur in the summer. The statutory licensing position has been checked with ESBC and has been notified to the circus owners. The use of the area is subject to written conditions and appropriate public indemnity insurance cover is being provided by the circus.

2. The Triangle

The area is mown by a mowing contractor; trees are inspected periodically by a qualified contractor. A risk assessment is carried out at year end to identify any operational risks to the public. The area has been inspected and remedial work carried out in the winter. A large tree has been removed. A stone wall on the boundary of the triangle has been removed.

3. Land adjacent to the path on the approach to the church. Trees and vegetation controlled periodically.
4. A section of the Park at the junction of Churchworth Drive has been acquired. **Steps to remove Russian Birch will be done by a certified contractor.**
5. Trees on council owned land are inspected periodically.

Public liability cover is in place up to 10m. **Considerations to sign on to the register of council owned land.**

RELIANCE OF THIRD PARTIES TO CARRY OUT WORK AND SERVICES

Contracts: ongoing. All contracts are reviewed annually. Contracts are awarded each year. Risk assessments for operations are provided by contractors

1. Mowing contract for the Cornmill Lane and Ferrers Avenue playing fields, the contractor is required under the terms of the contract to hold public indemnity insurance in the event of a claim.
2. Street lighting contract. This covers the cleaning of street in a defined area of the village and in the council's bus shelters. The contractor is required to hold public indemnity insurance. Yearly confirmation that appropriate insurance cover remains in place is required. The contractor has been instructed to wear personal safety clothing when operating on the highway. Materials are worked carried out periodically on the shelters.
3. Gate contract on bus shelters provides for the cleaning of the **Cornmill Lane changing rooms. The council's insurance provides cover for this area of work**
4. Churchyard contract. Covers the mowing of the grass in the closed churchyard and the burial ground extension at St Marys Church. Payments for contract work are made in line with invoices received.
5. Park Pale contract - A maintenance contract has been let and a risk assessment prepared. The contractor has been notified of restrictions regarding disturbance to the ground to English Heritage.
6. Fire alarm A contractor has been appointed to maintain the fire alarm system at Elm Lane have been trained to use it. An annual risk assessment is to be carried out
7. Banking services. The council has secured current UK based bankers for many years without any major problems. Their terms and condition apply. External Audit services These are carried out by Grant Thornton using the Annual return.
8. Internal audits. Yearly audits are carried out by an auditor appointed annually

Contracts: one service works

1. Capital works & Maintenance works

The council uses contractors for both capital and maintenance work. Standing orders and financial regulations provide for the following:

- The clerk arranges for the provision of goods and services of value up to £100
- The clerk in consultation with the chairman arrange for the provision of goods and services of value up to £500 and in the case of an emergency involving a danger to life, health or property £1,000
- **Notice of an intention to enter into a contract for goods and services between £500 and £5,000 is given in the public notice of a meeting of the Council this has been removed from model financial regs by SLCC**

- Tenders are invited for contracts in excess of £5,000 and contracts are awarded at parish council meetings. The council is not obliged to accept the lowest tender. If no tenders are received the council can make arrangements to carry out the work at their cost.

Payments are made on completion of the work/service carried out to the council's satisfaction. Invoices are generally presented for payment at council meetings and initialled by members except where contract terms dictate payment in between meetings. All payments are recorded in the minutes. Direct debit payments are in place for gas, electricity and water payments for the parish premises. Council Lane

Where major contracts are involved, the suitability of the contractor to carry out the work is ascertained by reference to the other councils, consultants and by an assessment of their capabilities.

All contractors must carry public indemnity insurance.

IN HOUSE ACTIVITIES

As the council's proper officer the clerk has the responsibility to progress the council's business, to coordinate various activities and to order financial relations and other decisions. The clerk also has council's responsible financial officer (RFO) required under section 111 of the Local Government Act 1972 and is responsible for its financial affairs. The council has agreed the duties of the RFO, the nature of the council's financial records and the financial control documents and measures. These are reviewed periodically.

Following a revision of accounting standards and the requirement to complete an annual return, the council appoints an internal auditor to review year-end accounts, financial procedures and internal financial controls. An intermediate audit is also carried out by the chairman or other nominated Cllr. The comments of all auditors are reported to the council. An annual review of internal audit procedures is undertaken. The council also has insurances covering the following:

- Employee liability of up to £1m
- Officials indemnity - £250k
- Slander/libel - £250K
- Loss of cheques up to £250k, loss of money on council premises up to £250 and at the clerks home £350
- A fidelity guarantee (i.e. misappropriation of funds by councillors or clerk) of up to £40,000

The council has a code of conduct and a register of councillors interests published on its web site open to public scrutiny. Cllrs interests are reviewed annually. The rights of public to be informed of and to attend meetings and view documents are facilitated.

The council's standing orders are reviewed from time to time, updated and adopted

The council has few cash transactions. Most receipts and payments involve cheques.

Football teams may have direct debit payments for the use of the football pitch to the Council bank account. Loss of a licence of up to £50 is covered by insurance.

Special events

The Council help facilitate special or off community activities such as the May Day Festival. This can involve buying local goods, arranging street parties, obtaining entertainment and other licences; appropriate insurance cover is sought when required. All statutory requirements are complied with. **The Parish Council will be supporting a street party for the Queens 90th Birthday celebration in June 2016.**

The use of the car park at Cornmill Lane as an overflow for events held at the castle has been agreed by the council and its insurers. This is subject to adequate stewarding with the site access being manned at all times.

Financial assistance to local organisations

The Council give financial assistance to local organisations from time to time. Applications are made to the council on an application form making the use for assistance. All such applications are considered at council meetings and if authorised, funds are made available under Section 137 of the local government act 1972. The purpose, for which the application is being made, is stated by the organisation applying for assistance and a receipt provided for funds paid is given to the council. Start and completion dates for the project are required.

Payroll and IT

The loss of payroll and council information due to system failure fire or theft is reduced by regular back up of information. Up to date versions of the programs are maintained on a server to be able to go for a backup of information and a log of information.

Annex A

DUTIES AND RESPONSIBILITIES

1. Prepare financial reports for budget monitoring and balance sheet, payroll, payment of accounts and other relevant matters and report to the council at regular intervals thereon.
2. Prepare draft estimates which are approved by the council for the budget monitoring and then submit the annual report thereon to the council.
3. Submit requests for variations to the council at the appropriate time.
4. Record regularly all monies received and expended by the council.
5. Ensure that all money due to the council is collected promptly and in all cases collected promptly.
6. Identify the duties of officers and others dealing with financial transactions and ensure as far as possible the division of responsibilities between officers, others and members of the council in relation to significant transactions.
7. Manage cash flow and control of cheques and bank transfers.
8. Control issuing of cheques.
9. The overall management of payroll. Ensure the correct payment of tax and national insurance to the collector of taxes either monthly or quarterly using HMRC's PAYE software.
10. Be responsible for the submission of VAT returns and dealing with VAT inspections.
11. Verification of supplier's invoices prior to certification for payment.
12. Prepare and explain financial accounts and complete the annual return in accordance with the current audit regulations.
13. Produce accounts and reports for the council in accordance with current audit regulations.
14. Undertake internal audits of all aspects of the council's affairs.
15. Monitor compliance with the council's financial regulations and ensure that the correct financial systems are in place.
16. Management of insurance and other risks undertaking regular reviews. Process claims as necessary. Report annually to the council on insurance and other risks covered.
17. Maintain the council's register of property and assets and safe storage.
18. Familiarisation with any computer system used for the council's financial records.

Annex B

PARISH COUNCIL FINANCIAL DOCUMENTATION

Minute book	Records all payments made by the council
Financial regulations	Regulates council financial affairs, set on a L10 model
Invoice file	Contains invoices paid initialled by two members
Chequebook	Current account chequebook, cheques require three signatures (the clerk and two members). Council for folk are also signed
Bank Statements	Four bank accounts provided for only by the council's bankers (Lloyds) i.e. Current account Instant access account (interest bearing) Premier interest account (interest bearing)
Account transfer slips	Records transfers made between accounts to meet commitments
Deposit credit books	Records payments into accounts
Clerk's expenses book	Records all cash borne by the clerk record all postage costs incurred by the clerk and telephone and other allowances
Insurance documents	Details of the cover provided by the council's insurance policy
Council budget	Agreed each year, determines present requirements and future expenditure throughout the year
Precept request forms	Provided by Billingable precept to be paid at April and September each year
VAT claim form	Enables VAT to be reclaimed from Customs & Excise
Computer records	Finance file used to report payment on budget monitoring and other to be produced
Budget monitoring documents	Monitors council income and expenditure against budget provision, reconciles this with bank statements; produced quarterly
PAYE & NI records	Records payments and returns made to HMRC
Internal auditor's report	The annual audit carried out by the council appointed auditor
Vice chairman's report	The (vice) chairman or nominated Cllr undertakes an intermediate audit
Annual accounts	Records all financial activities of the council during the year. Submitted to the council for approval at the year end

Annual return

Supplied by government appointed auditors for completion by the council to enable external audit of council financial affairs to be undertaken. Three sections are required to be completed: a statement each by the council and the council auditor and the external auditor. The consolidated statement is reported to the council.

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