



PUCKLECHURCH PARISH COUNCIL

Parish Council Financial Risk Assessments 2020

1. Direct costs and Expenses

Risk

Incorrect Invoicing
Incorrect cheques for payment

Measurement / control of risk

At each council meeting a list of invoices awaiting payment is shared with members. Cheques are checked by councillors against invoices and signed by two signatories. Cheque stubs are also initialled by councillors.
Forecasts and budgets prepared and reviewed at Council meetings

2. Debts

Risk

Loss of income from unpaid invoices

Measurement / control of risk

Unpaid invoices are pursued by Clerk, not dependant on any other source of income except precept although income is budgeted.

3. Charges Payable

Risk

Payment of charges

Measurement / control of risk

Charges for Lease of land are paid annually following receipt of invoice

4. Charges Receivable

Risk

Receipt of rental fees, hire charges

Measurement / control of risk

The Parish Council receives income in respect of allotments, sports pitches and other land.

Allotments

Agreements are signed and held by Clerk. Invoices for rents are issued annually. A register is held by the clerk

Football/cricket

Invoices issued annually by Clerk

5. Best Value

Risk

Overspending

Measurement / control of risk

Standing orders dictate at what level of spend what process is used. Formal tenders sought as required. Council usually accept lowest quote bar exceptions



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6. Salaries

Risk

Incorrect rates paid

Measurement / control of risk

One employee is salaried – The Clerk

Salary - rates agreed annually by Council. Payments reviewed monthly

7. Expenses

Risk

Expenses over claimed

Measurement / control of risk

Expenses - itemised list with accompanying receipts submitted to Parish Council for approval prior to payment

8. VAT

Risk

Re-claiming

Measurement / control of risk

Vat reclaimed annually and reported to council.

9. I.T.

Risk

Loss of financial data.

Measurement / control of risk

External back-up drives X2. Laptop backed up fortnightly, back-ups retained at different locations.

10. Legal powers

Risk

Illegal activity

Measurement / control of risk

All activities and payments within the Parish Council's power are resolved and minuted at full council meetings with powers noted.

S 137 payments noted

11. Minutes

Risk

Legality and accuracy

Measurement / control of risk

Minutes are approved and signed at next council

12. Agendas

Risk

meeting /notices



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Measurement / control of risk

Agendas and Notices are circulated in accordance with legal requirements

13. Members Interests

Risk

Register of Interests

Measurement / control of risk

Declarations of Interest remain on the agenda. Register of Interest (DPI) forms are reviewed regularly by councillors. Also, an agenda item at the start of every meeting.

14. Insurance

Risk

Adequacy

Measurement / control of risk

Public Liability, Employers and Employee liability cover and Fidelity Insurance are mandatory and are in place, internal audit.

15. Assets

Risk

Loss, damage, risk
to third parties

Measurement / control of risk

Annual review of assets for insurance purposes including maintenance, storage provisions

16. Notice Boards /Bus shelter

Risk

Damage/injury to third Parties

Measurement / control of risk

All locations have approval by relevant parties, insurance cover and are inspected regularly with reports submitted to Clerk

17. Play area/ Play equipment

Risk

Damage/injury

Measurement / control of risk

Children's play area inspected regularly and report submitted to Clerk. RoPSA safety inspection undertaken annually, report submitted. The Parish Orderly maintains regularly and any required action undertaken promptly. Insurance cover.

18. Allotment land

Risk

Damage/ Access by vehicles

Measurement / control of risk



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Allotments are accessed from the road via locked gate Secured with a combination lock, council has the code. All allotment holders must sign an agreement which regulates use of the plots.

19. Recreation Ground

Risk

Damage/Injury

Measurement / control of risk

Parish council owns the football pitches and cricket pitch. Users of the grounds made aware of and accept their responsibilities, must avoid dangerous situations and obey health and safety legislation. Equipment is user owned.

[Users responsible for insurance cover](#)

20. Village Hall / Community Centre

Risk

Damage/Injury

Measurement / control of risk

Adequate insurance cover provided by the PCA as per the lease agreement. To be reviewed annually.

Formally adopted by council	Feb 2014
Reviewed and amended	3rd May 2017 agenda item 10a
Reviewed	18 th April 2018 agenda item 10b
Reviewed and amended	15 th May 2019 agenda item 10a.
Reviewed and amended	17/06/20 2020/06/17 ref 4d