

Markfield Parish Council

RISK ASSESSMENT (GENERAL) SCHEDULE

Approved and adopted at the Meeting of Markfield Parish Council on 21 September 2023

Note: This document has been compiled with reference to JPAG's (the Joint Panel on Accountability and Governance) [Governance and Accountability for Smaller Authorities in England](#)

Definition of Risk Management

“Risk is the threat that an event or action will adversely affect an organisation’s ability to achieve its objectives and to successfully execute its strategies. Risk management is the process by which risks are identified, evaluated and controlled. It is a key element of the framework of governance together with community focus, structures and processes, standards of conduct and service delivery arrangements.” *Governance and Accountability for Smaller Authorities in EnglandM.*

Purpose of this document

This document has been produced to enable Markfield Parish Council to assess the risks that it faces and satisfy itself that it has taken adequate steps to minimise those risks.

The Parish Council is aware that although some risks can never be eliminated fully, it is important that it should have in place a strategy that provides a structured, systematic and focused approach to managing risk, which:

- Identifies the subject
- Identifies what the nature of the risk may be.
- Identifies the level of risk. _
- Evaluates the management and control of the risk and records findings
- Reviews, assesses and revises procedures if required

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<i>Number</i>	<i>Topic</i>	<i>Risk(s) identified</i>	<i>H/M/L</i>	<i>Management/Control of Risk</i>	<i>Action: Review/ Assess/ Revise</i>
MANAGEMENT					
A1	Staff	Loss of key personnel	M	Contractual arrangements with any staff to be properly documented, to include an appropriate notice period and be kept up to date with current legislation. Review of contractual arrangements on an annual basis to confirm that compensation and other key terms remain competitive for role performed. Provision of performance feedback to any staff on an annual basis and capture of any concerns or issues to be relayed to the Council in closed session.	<ol style="list-style-type: none"> 1. Chair of Policy & Resources Committee to ensure that any staff have appropriately documented contractual arrangements and that the Council has approved the key terms. 2. Chair or Vice Chair of the Policy & Resources Committee to provide performance feedback to any staff and relay any issues or concerns to the Council. 3. Key person insurance in place.
A2	Business continuity	Council not being able to continue its business due the Clerk being unable to perform their duties as a result of an unexpected event.	H	<p>All files and recent records (both paper and electronic) are kept at the Parish Office. The Clerk uses Parish provided IT equipment and software.</p> <p>There is currently no administrative support for the office if the Clerk is unavailable, so the illness or other indisposition of the Parish Clerk could cause disruption.</p>	<ol style="list-style-type: none"> 1. Review regularly. 2. New administrative staff member to commence employment in April 2024.

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A3	Council records	Loss through theft, fire, damage, or destruction.	M	All the Parish Council's records are kept at the Parish Office in appropriate filing cabinets and fire proof cabinet. Some historic records are boxed and stored in the cemetery chapel. They should be stored in such a way as to limit/mitigate potential loss.	<ol style="list-style-type: none"> 1. Document Retention and Archiving Policy approved by Council 2. Insurance Policy reviewed annually.
A4	Council records (electronic)	Loss through damage.	H	All electronic Council records are backed-up to cloud on a regular basis and the computer equipment used to create, manage, and store such records has the current version of an industry standard anti-virus software package.	<ol style="list-style-type: none"> 1. New payroll system was purchased in April 2022
A5	Meeting location	Adequacy, Health and Safety issues, Accessibility Arrangements for video conferencing.	L	<p>Meetings are held at Markfield Library. The Clerk has codes for access</p> <p>The premises and facilities are considered to be satisfactory from a Health & Safety perspective.</p> <p>Remote participation, including by telephone, is possible using Zoom.us.</p>	<ol style="list-style-type: none"> 1. Existing procedure adequate. 2. Implement Virtual Meetings policy if and when Government enact legislation to enable this to occur. 3. Review digital accessibility options, to provide wider access to meetings.

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FINANCE					
B1	Income	Adequacy of income to cover planned and necessary extraordinary expenditure	M	<p>Annual draft budget discussed and approved by the Council at least one week in advance of precept submission deadline.</p> <p>Council to review and set appropriate financial reserve levels as part of annual budget discussion.</p> <p>Council to agree precept and appropriately advise Borough Council.</p> <p>Ongoing financial reporting to each Policy & Resources Committee meeting on actual versus budgeted expenditure, current reserve levels, and full year forecast expenditure.</p>	<ol style="list-style-type: none"> 1. Clerk: To check precept submission deadline and to schedule Council meeting to review budget and reserves at least one week prior 2. Responsible Finance Officer (RFO) to prepare drafts and recommended reserve levels for Council discussion 3. RFO to produce an agreed summary finance report and distribute this to Council members in advance of each Policy & Resources meeting. 4. Financial regulations review on an annual basis.
B2	Income	Non-receipt of Precept	L	Bank account reconciliations to confirm receipt of precept.	<ol style="list-style-type: none"> 1. Bank account reconciliations performed by the RFO and presented to subsequent Policy & Resources Committee meeting for approval by the Chair
				Reserve levels should provide sufficient contingency for late payment.	<ol style="list-style-type: none"> 2. RFO to confirm receipt of precept to Council members and to contact the Borough Council if not paid on time.

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B3	Income	Non-receipt of grant funding	L	<p>All grants to be agreed by the Council. Result of any grant application to be communicated to the Council on a timely basis.</p> <p>Quarterly bank account reconciliations to confirm receipt of grant.</p> <p>No associated expenditure to be incurred prior to receipt of grant without the explicit approval of the Council.</p>	<ol style="list-style-type: none"> 1. Council to approve all grant applications and associated materials. 2. RFO to submit approved grant applications on a timely basis. 3. Bank account reconciliations performed by the RFO and reviewed by the Policy & Resources Committee. 4. RFO to notify Council of non-receipt and chase if not paid on time
B4	Income	Non-receipt of investment income	L	<p>Any investments must be approved by the Council or be within the scope of any Council Investment policy.</p> <p>Quarterly bank account reconciliations to confirm receipt of investment income.</p>	<ol style="list-style-type: none"> 1. RFO to ensure that all investments are approved by the Council or covered by any Council Investment policy. 2. Bank account reconciliations performed by the RFO and reviewed by the Policy & Resources Committee 3. RFO to notify the Council of nonreceipt and chase if not paid on time.

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B5	Cash Management	Mishandling of Cash	L	<p>Cash handling by Council and staff to be minimised.</p> <p>Controls to ensure that cash is held securely, amounts are independently checked, and agreed cash balances are paid into the Council's bank account on a timely basis.</p>	<ol style="list-style-type: none"> 1. Bank account reconciliations performed by the RFO and reviewed by the Policy & Resources Committee.
B6	Expense	Staff costs paid incorrectly	L	<p>Appropriate contractual documentation used for any staff member and to be agreed by Council.</p> <p>Terms of contractual documentation checked against Council minute which approved employment or other contractual arrangement.</p> <p>Establish robust payroll process with appropriate PAYE deductions.</p>	<ol style="list-style-type: none"> 1. Clerk to document any contractual agreements and employment terms in the minutes of the relevant Council meeting. 2. RFO to check contractual terms match those agreed by Council and ensure that employment status has been confirmed, where relevant. 3. Chair or Vice Chair to sign all employment agreements. 4. RFO to establish payroll process 5. Bank account reconciliations, performed by the RFO and reviewed by the Policy & Resources Committee 6. New payroll software was purchased in April 2022

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B7	Expense	Incorrect payment for goods or services supplied to Council.	M	<p>Receipt of all goods and services to be confirmed prior to payment.</p> <p>Valid invoice to be submitted by all providers of goods or services.</p> <p>Payments to be approved by the Clerk as correct and submitted to the Policy & Resources Committee</p>	<ol style="list-style-type: none"> 1. Clerk to ensure invoices are submitted for all goods and services received by the Council. 2. RFO to check that invoice amounts, dates and descriptions of good or services are correct 3. RFO to confirm all relevant good or services have been received before presenting payment for approval. 4. Payments authorised by the Policy & Resources Committee
B8	Expense	Incorrect payment of grant	M	<p>All grants to be approved by the Council in according with the Grant Making policy, with any conditions clearly documented and the decision appropriately minuted.</p> <p>Payments to be approved by the Clerk as correct and submitted to the Policy & Resources Committee</p>	<ol style="list-style-type: none"> 1. Clerk to ensure that all grant requests are appropriately supported and documented. 2. RFO to confirm the payee and amount match the grant application approved by the Council and that any conditions have been met before presenting payment for approval 3. Payments authorised by the Policy & Resources Committee.

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B9	Expense	Unexpected election costs	L	The Clerk to incorporate an appropriate sum in the budget for approval by Council.	<ol style="list-style-type: none"> 1. Clerk to check prior to annual budget setting process and include appropriate amounts in the annual budget. 2. RFO to review annual budget before submission to Council for review and approval.
B10	Expense	VAT	L	Monitor the Council's activities (a) to reclaim VAT on quarterly basis and (b) to keep under review VAT status	<ol style="list-style-type: none"> 1. Monitor Council's activities and the Clerk to confirm position annually with Internal Auditor.
B11	Reserves	Insufficient Reserves to cover unexpected expenditure or delayed receipt of income.	M	Council to review and agree target reserve levels when setting annual budget in accordance with its Reserves Policy.	<ol style="list-style-type: none"> 1. RFO to recommend target reserve levels as part of annual budget setting process. 2. Clerk to include a breakdown of regular financial reporting, including a breakdown of earmarked reserves. 3. Clerk to notify Council if reserved are forecast to be utilised.
B12	Fraud	Loss due to fraud by staff	M	Insurance cover includes staff fidelity	Review Insurance cover on annual basis.

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				Bank account reconciliations performed by RFO and submitted to the Policy & Resources Committee	<ol style="list-style-type: none"> 2. Independent verification of bank reconciliations by Policy & Resources Committee 3. Financial reporting to Policy & Resources Committee at each meeting.
B13	Assets	Loss or damage to the Council's assets	M	<p>Council to maintain an Asset register. Value of assets to be updated and linked to annual inspection with any necessary remedial work notified to the Council.</p> <p>Adequate insurance to be held for the Council's assets and cover to be reviewed on an annual basis.</p>	<ol style="list-style-type: none"> 1. Clerk to maintain Asset register 2. Clerk to notify Council of any loss or damage to any Council asset. 3. Council Members to undertake annual inspection of assets 4. Annual review of insurance cover. 5. Handyman to undertake minor repairs and is trained for playground inspections 6. Annual Independent Play Inspection
		MUGA	M	Contract with Sports and Courts Maintenance for maintenance and repairs	<ol style="list-style-type: none"> 7. Quarterly inspections undertaken by Contractor. Contract reviewed annually
		Skate Park	M	Weekley inspection by Parish Council staff, quarterly inspection carried out by Grounds Maintenance Contractor and Annual Inspection carried out by ROSPA	

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B14	Financial Record Keeping	Inadequate financial records are maintained	M	<p>No payment authorised without approval of Policy & Resources Committee</p> <p>Policy & Resources Committee review of bank account reconciliations.</p> <p>Independent annual review of financial records and compliance with Risk Assessment by internal auditor.</p>	<ol style="list-style-type: none"> 1. Policy & Resources Committee to check and verify all payments. 2. Verification of bank account reconciliation by Policy & Resources Committee 3. Internal auditor annual review.
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B15	Insurance	Adequacy Cost Compliance Fidelity Guarantee	L L L L	An annual review is undertaken of all insurance arrangements in place. Employers Liability, Public Liability and Fidelity Guarantee are a statutory requirement.	<ol style="list-style-type: none"> 1. Existing provisions are adequate. 2. Review supply, provision and compliance annually.
B16	Annual Governance and Accountability Return (AGAR)	Not submitted within time limits	L	AGAR is completed by the Council and the Internal Auditor. It is then checked and sent on to the External Auditor within the time limit. Clerk prepares a timetable for submission.	<ol style="list-style-type: none"> 1. Existing procedures adequate.
LIABILITY					
C1	Legal Powers	Illegal activity or action	L	<p>New Councillors to undergo an induction process which includes training on the legal powers of a Parish Council.</p> <p>All Councillors to keep themselves up to date on current relevant rules and regulations.</p>	<ol style="list-style-type: none"> 1. Agreed induction process to be followed for new Councillors. Induction Manual to be supplied to all new Councillors 2. Clerk to ensure that information about any training, provided by Borough Council, NALC, BATPC, or any other relevant body is share with Councillors on a timely basis. 3. Clerk to ensure that any relevant background materials or briefings

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					<p>are circulated to Councillors.</p> <p>4. All Councillors to ensure that they remain up to date with relevant legislation.</p>
C2	Minutes/ Agendas/ Statutory documents	Accuracy and legality Non-compliance with statutory requirements	H	<p>Minutes and agendas and other documents are produced as required and made available to Councillors and the public in accordance with the Council's Standing Orders and other policies.</p> <p>Timely review of draft minutes by the Chair of the relevant meeting prior to statutory deadline.</p> <p>Minutes are approved and signed at the next meeting unless there is a resolution to defer approval until the following meeting.</p> <p>Minutes and agendas are displayed according to legal requirements.</p> <p>Business conducted at Council meetings managed by the Chair according to the Standing Orders.</p>	<ol style="list-style-type: none"> 1. Ensure that clear deadlines are set to ensure compliance. 2. Provision of training for the Clerk as appropriate 3. Members to adhere to the Code of Conduct and Standing Orders. 4. Standing Orders to be reviewed annually.

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C3	Public liability	Risk to third party, property or individuals	L	Insurance in place. Risk assessment of any individual event undertaken.	1. Existing procedures adequate. Insurance policy is reviewed annually.
C4	Employer liability Employee liability Councillor liability	Non-compliance with employment law, Causing injury (damage) to employee property. Causing injury (damage to Councillors)	L L L	Undertake on-going training to ensure that Councillors are aware of current legislation. Seek advice from the Council's insurance company where required. Employers Liability insurance in place. Insurance cover in place.	1. Existing procedures adequate. 2. Insurance policies reviewed annually.
C5	Legal liability	Proper document control	M	Document Retention and Destruction policy adopted	1. Review Policy & Procedure as required.

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C6	Freedom of Information and Data Protection	Policy provision	M	The Parish Council has the following documents in place: <ul style="list-style-type: none"> • A publication scheme (which accords with model) • Privacy Data Notice • Privacy Policy 	<ol style="list-style-type: none"> 1. Monitor and report any impacts made under the freedom of information and data protection rules. 2. Regular (bi-annual) policy reviews
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				<ul style="list-style-type: none"> • Data Protection Policy • Document Retention & Destruction Policy 	

COUNCILLORS' PROPRIETY

D1	Members Interests	Conflict of interest	L	Councillors have a duty to declare any interest at the start of the meeting or when a conflict become apparent during a meeting.	1. Existing procedures adequate.
D2	Members Interests	Register of Members Interests	L	Register of Members Interests form to be reviewed at least on an annual basis.	1. Members to take responsibility to update their register.
D3	Members Interests	Forward Planning	H	Councillors to commit to attending an away day for the purpose of formulating a three year Forward Plan	Annual Away Day to be organised by the Clerk

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COUNCIL REPUTATION					
E1	Councillors and staff	Bringing the Council into disrepute	L	Councillors understand and receive training on the Code of Conduct. All Parish Council matters are undertaken with a professional approach.	1. Any necessary training is provided, and all Councillors abide by the Code of Conduct.
E2	Members Interests	Register of Members Interests	L	Register of Members Interests form to be reviewed at least on an annual basis.	1. Members to take responsibility for updating their Declaration as required.

For the period:

The risk management procedures, as documented above and as described in the Council’s relevant policies and procedures, were confirmed to be in place by the Internal Auditor on the date of signature.

Signature of Internal Auditor

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<i>Name of Internal Auditor</i>
<i>Date of signature</i>