

Nether Alderley Parish Council Risk Assessment

The document ‘Governance and Accountability for Local Councils: A Practitioner’s Guide March 2017 (England) states that “Risk management is the process whereby authorities methodically address the risks associated with what they do and the services which they provide. The focus of risk management is to identify what can go wrong and take proportionate steps to avoid this or successfully manage the consequences.” The Guide explains that “Once the authority has identified its key risks, the next step is to assess the potential consequences of a risk occurring (impact) and consider how likely this is (likelihood)”.

This document is produced to record the Parish Council’s assessment of the risks that it faces and to satisfy itself that it has taken adequate steps to minimize and address risk.

The following procedure has been followed:

- » Areas to be reviewed are identified» The potential risks are identified
- » Management and control of the risk is evaluated and findings recorded
- » Each area is reviewed, assessed and revised if necessary

Subject	Risk/s Identified	H/ M/L	Management/Control of Risk	Review/Assess/Revise/Comments
FINANCIAL				
Expenditure	Parish Council does not operate within legal powers of expenditure	L	<ul style="list-style-type: none"> • Clerk checks and minutes legal power conferred for each occasion of spending • Any queries are referred to the Cheshire Association of Local Councils prior to spending 	Parish Council should monitor where statutory changes are made
Expenditure	Spending not properly authorised by the Parish Council	L	<ul style="list-style-type: none"> • All payments are authorised (proposed and seconded) at the relevant Parish Council meeting and minuted with cheques and supporting documentation signed 2 signatories. Financial regulations adhered to. Payments proposed and seconded, agreed by all Council present. • Clerk prepares a schedule of payments forming part of the agenda for each meeting (in accordance with Financial regulation 5.2) • Urgent payments are authorised at the following meeting, according to Financial regulations. • Payment between meetings has been approved for regular, prior approved amounts for pension contribution, which must be received by 19th of each month, and Clerk’s salary (21st of each month) where meetings do not fall at appropriate times to make these payments 	Adequate
Expenditure	The Parish Council falls in to debt	L	<ul style="list-style-type: none"> • Adequate reserves ensured at all times • Annual budget to ensure that income matches expenditure • Precept requested to ensure predicted expenditure is properly covered • Quarterly budget monitoring and bank reconciliations presented to and approved by the Council • Expenditure under budget headings monitored and resolution made should expenditure exceed a budgeted area 	Adequate Note: Clerk carries out monthly reconciliations to current account but presents quarterly to the Council
Expenditure	Fraud/Corruption Clerk or Councillors	L	<ul style="list-style-type: none"> • Financial regulations in place • Cheques are signed by 2 mandated members of the Council • Clerk is permitted to access bank information, transfer funds between accounts but not to make payments • All payments are agreed at meetings. Only urgent payments as noted in Financial regulations 5.5 a, which 	New Financial Regulations adopted October 2015 amended January 2016

			<ul style="list-style-type: none"> may be paid between meetings. Payment is then presented at the next meeting. All payments are minuted Parish Council has adequate Fidelity guarantee cover in insurance policy Internal audit Bank reconciliations and budgetary control figures inspected in detail and verified each quarter by a Councillor who is not the Chairman, prior to presentation and approval to the Parish Council 	
Expenditure	Inadequate income to meet expenditure	M	<ul style="list-style-type: none"> Budget set annually Precept requested on basis of budgeted amounts predicted for forthcoming year Clerk informs Cheshire East Council of precept requirement within time frame required Annual appraisal of burial fees Reserves monitored at all times Quarterly bank reconciliations presented by the Clerk and assessed by the Council Quarterly presentation of each area of spending and receipts compared with budgeted amounts, by the Clerk to the Council (budget monitoring) 	Council agrees that income from Burials is not predictable
Expenditure	Charges made to the Parish Council for services or goods not accurate	L	<ul style="list-style-type: none"> Financial regulations lay out rules that include verification of each invoice by Clerk for accuracy and arithmetic, invoices assessed and signed by 2 mandated members of Council, payments agreed by whole Council at meetings (apart from urgent payments). Clerk, where ever possible, to carry out electricity meter reading on monthly basis and report to electricity company. Direct debit invoices then assessed for accuracy against readings given 	Adequate
Expenditure	Direct debit/standing order payments not rigorously controlled	L	<ul style="list-style-type: none"> Direct debits for utilities Standing order for pension contribution. Agreed average amount paid monthly with the last payment in financial year adjusted +/-. Pension contribution spreadsheet presented in the month they are due and approved at the PC meeting. Clerk checks invoices on arrival for accuracy Direct debit invoices presented to first Council meeting after receipt, although payment may have been taken and agreements are retrospective. (2 weeks between invoice arriving and debit being made, allowing time to follow up with electricity company if necessary) Annual review of electricity supplier Annual review of direct debit/standing order mechanism 	Adequate
Expenditure	Parish Council does not obtain value for money	L	<ul style="list-style-type: none"> Annual review of regular service providers - electricity provider, waste collection company and insurance premium Relating to above, investigations carried out where the Parish Council feels it is necessary, regarding alternative service providers for comparison of rates Financial regulations in place regarding value for money in relation to orders for contracts, estimates and tenders (Sections 10 and 11) 	Adequate
Expenditure	There is not proper control of use of public money	L	<ul style="list-style-type: none"> Legal power checked for each area of spending Annual budget carried out See 'Parish Council does not obtain value for money' above Quarterly bank reconciliations and comparison of spending against budgeted amount (budget monitoring) 	Adequate
Expenditure	Payments made for regular services or remunerations are not reasonable or appropriate	L	<ul style="list-style-type: none"> Annual evaluation of payments made for regular services eg burial ground maintenance Annual review of Clerk's salary, with reference to recommendations of NALC Annual review of Clerk's expenses, with reference to NALC recommendations 	Adequate. Review of Clerk's salary banding in 2016 in line with NALC recommendations; Pay increase approved January 2017 after completing probationary period
Expenditure	Clerk's expense claims inaccurate	L	<ul style="list-style-type: none"> The Clerk submits regular expense claims. Expense claim scrutinised by whole Parish Council. Expenses claims approved and sent to the Payroll provider for inclusion in monthly payroll amount. 	Adequate

			<ul style="list-style-type: none"> Payroll provider checks for arithmetic accuracy The Clerk's expenses provision is agreed by resolution annually. Travel based upon NALC recommendations All expense claims for items purchased or bills paid are accompanied by the relevant invoice/receipt documentation 	
Precept	Adequacy. Requirement not submitted to Primary Authority Money not received	L	<ul style="list-style-type: none"> Precept based upon annual budget, organised in anticipation of precept request Precept an agenda item for first meeting in January each year and submitted to Primary authority immediately after meeting Clerk informs Parish Council of receipt of precept, paid in two amounts through the year. 	Adequate
Banking arrangements	Arrangements are not adequate	L	<ul style="list-style-type: none"> Suitable mandate, conforming to Financial Regulations, has been drawn up and reviewed twice yearly for accuracy, permissibility of signatories listed and signing rules. Efficiency and suitability of accounts reviewed twice yearly. 	Adequate Updated bank mandate September 2017
Banking Arrangements	Mandate is not abided by	L	<ul style="list-style-type: none"> 6 monthly review by full Parish Council to reappraise mandate Internal audit check 	Adequate Parish Council continues to use cheque payments and not online banking
Payments received	Banking of payments not prompt	L	<ul style="list-style-type: none"> Clerk banks payments promptly Payments reported to Parish Council meeting Internal auditor checks for prompt banking Burial payments banked as soon after the burial event as feasible VAT reclaims and Precept payments made by direct bank transfer 	Burial payments may not be banked immediately as Clerk waits until after the interment to bank, in the event that the interment is cancelled. Facility agreed for one undertaker to make payments directly into the Parish Council's account
Payments received	Payments not received	L	<ul style="list-style-type: none"> There are relatively few burials to take place each year The Clerk maintains records, checked regularly, of burials that are 'in process'. Non-payment has not occurred but would be immediately followed up by the Clerk and reported to the Parish Council if not resolved 	To date there has been no problem with payments as Undertakers using the Burial Ground forward payments by cheque prior to the Burial taking place. Direct payment by one Undertaker continues to be monitored.
Money	Loss of funds through dishonesty, theft or carelessness	L	<ul style="list-style-type: none"> Insurance fidelity guarantee adequate Adequate cover for 'money' in Insurance scheme for Parish Council and Parish Hall Cash float not held or any payments made through cash for Burial Board Prompt transfer of payments received through Burial Board to Clerk and prompt banking Internal audit – check carried out 	Continue to assess insurance annually for acceptable cover for money and fidelity guarantee Routine cover for Fidelity guarantee is a £150,000 with Insurance provider which is well in excess of amount ever in Parish Council accounts. Auditor does not carry out 100% check
Financial records	Records are not kept up to date. Records not accurate	L	<ul style="list-style-type: none"> Monthly bank reconciliations made by the Clerk against the current account. Presented quarterly to the Council Quarterly bank reconciliations presented to the Council by the Clerk Bank statements and invoices stored chronologically Entries are made by the Clerk of transactions (receipts and payments) in the Receipts and Payments (cash) 	Adequate

			<ul style="list-style-type: none"> book Bank reconciliations and budgetary control figures inspected in detail and verified each quarter by a Councillor who is not the Chairman, prior to presentation and approval to the Parish Council (including analysis of Cash book and bank statements) Financial regulations 	
Reserves	Insufficient reserves to cover unexpected expenditure, particularly on maintenance of assets	L	<ul style="list-style-type: none"> Evaluation of reserves as part of annual budget Quarterly evaluation of reserves by Parish Council with Bank reconciliation 	Adequate
Budget	Budget is not prepared as required or monitored effectively. Control/evaluation of budget	L	<ul style="list-style-type: none"> Budget is prepared annually. Mechanism for preparation is based upon previous year's spending and taking account of any predicted specific expenditure or income. Approved full Councils Precept request is based upon budget, and has time frame dictated by Cheshire East Council Quarterly presentation to Parish Council of levels of spending and income compared with budgeted amounts Internal audit checks that budget has been prepared and precept requested 	Adequate
VAT	VAT is not reclaimed where necessary	L	<ul style="list-style-type: none"> Financial regulations set out requirements VAT is identified on invoices by the Clerk and entered accordingly into Receipts and Payments book Internal auditor checks claims to be made Clerk completes annual VAT claim form and presents to the Parish Council for consideration and approval Any correspondence from the Inland Revenue is detailed to the Parish Council by the Clerk and discussed and acted upon as necessary The Clerk ensures that all VAT reclaims have supporting VAT invoice documentation VAT detailed in year-end accounts VAT reclaims for Parish Hall building/repair works are detailed to HM Revenue and Customs and a written ruling, as directed by the organisation 	Adequate
Financial Activity of the Council	General insufficiencies/ not meeting requirements. Financial activity not managed according to statutory requirements	L	<ul style="list-style-type: none"> All actions are governed by Financial Regulations. Financial regulations are reviewed annually. The Clerk checks with the Cheshire Association of Local Councils, on an annual basis and just before review of Financial Regulations, that there are no statutory changes that require Financial Regulations to be amended. NALC website visited periodically to assess any new documentation Risk Assessment document produced and reviewed annually to ensure measures in place are comprehensive and effective and being adhered to. New Financial Risks are added as required Annual review made of Internal systems of control to ensure compliance by the Council over the year and to ensure that they relate correctly to Financial Regulations and risk statements Parish Council Financial matters are assessed by the appropriate systems of internal and external audit as described by Financial Regulations, section 4, and as directed by the Audit Commission and National Association of Local Councils External audit – annual completion of the Annual return by the Clerk and presentation to the Council. This includes a Statement of Accounts and Annual governance statement completed by the Clerk in conjunction with the Council and an internal audit report, completed by the Internal Auditor Results of audits are reported to the Parish Council on receipt and action taken as necessary 	Adequate Financial regulations adopted October 2015 - amended January 2016), based upon the most up to date NALC version, to ensure knowledge of and compliance with new statutory expectations.
Parish Councillor Access to Financial Information	Councillors do not have access to information in order to monitor financial events	L	<ul style="list-style-type: none"> Bank statements and Receipts and Payments (Cash) book provided for Parish Councillors to appraise at each meeting All documentation relating to payments made or received (including invoices) presented at the relevant meeting to Parish Councillors Parish Councillors are provided with copies of quarterly bank reconciliations, including lists of all transactions of the current account. Bank statement detailing end of quarter presented for correlation with 	Adequate

			<p>bank reconciliation. Approved by full Council</p> <ul style="list-style-type: none"> Parish Councillors are provided with copies of quarterly receipt/spending against budget information including explanations. Approved by full Council Parish Councillors are provided with copies of budget and end of year accounts. Both approved by full Council Parish Councillors receive copies of Minutes and agendas detailing financial transactions each month/meeting. 	
Public Access to Financial Information	Public not given opportunity to access Parish Council's financial information	M	<ul style="list-style-type: none"> Advertisement of public access to annual return and accounts posted annually, as instructed by External Auditor, on Parish Council notice boards Parish Council adopted new Model Publication scheme in December 2008, giving details of access to information required by the Freedom of Information Act. Details of access to Model Publication Scheme permanently posted on the Parish Council's notice boards and detailed on website. Adherence to Transparency Code – publishing of financial information as required (accounts, annual return, receipts and expenditure) 	Parish Council has a website and notice boards to disseminate information
Insurance	Cover is not adequate or comprehensive. Cost not competitive. Fidelity Guarantee Public liability Employers liability Compliance Comparison with other providers	L	<ul style="list-style-type: none"> Annual evaluation by Parish Council of Parish Council insurance to ensure that insurance meets legal and local requirements and relates to the relevant risks identified Annual evaluation includes evaluation of cover offered by other companies, where appropriate, to secure best premium Internal auditor assesses level of insurance cover Fidelity guarantee assessed annually to ensure appropriate cover. Appropriate Public liability and Employer's liability to meet Statutory expectation 	Adequate Most recent evaluation in March 2016 – 3 companies considered. (3 year term commenced 01.04.16 – 31.03.19)
Audit	Internal audit not carried out as legally required. Scope not adequate. External audit not carried out as required	L	<ul style="list-style-type: none"> Requirement of Internal Audit detailed in Financial regulations and complying with statutory requirements. Annual audit, report and completion of Annual Return by Auditor. Review of Internal audit including assessment of Parish Council's Plan of Audit and scope of audit carried out by the Parish Council annually to ensure compliance with requirements. External audit carried out by appointed auditor. Annual return submitted within required time frame, Where time frame is deemed too limited, Clerk immediately contacts Auditor to request for extension, public advertising as expected. Results of both audits reported to Parish Council by Clerk. Actions effected as necessary. 	Guidance taken from Document Governance and Accountability for Local Councils March 2017
Financial regulations	Do not adhere to current statutory requirements	L	<ul style="list-style-type: none"> Regulations adopted are based upon those issued by the National Association of Local Councils (most recent) The Clerk contacts the Cheshire Association of Local Councils annually to ensure that statutory regulations and requirements have not changed 	New model regulations produced by NALC in 2014. Parish Council agreed to consider and amend Financial Regulations in line with new model ones, in 2015 – amended January 2016
Employees	Incorrect salary	L	<ul style="list-style-type: none"> SPS acts as Payroll provider for the Parish Council. CVS calculates salary amounts, pension contributions and NI/tax amounts and informs the Parish Council of these amounts at the beginning of each month. Any adjustments in the Clerk's salary or pension contribution is requested in writing and signed by the Chairman of the Parish Council and minuted at the meeting where the agreement is made. Copies of agreed and signed adjustments to salary or pension will be sent to the Payroll provider. Clerk's salary is paid by the Parish Council directly to the Clerk on the basis of calculations made by the Payroll provider (payroll reports), on a monthly basis Clerk's Salary is agreed, based upon NALC spine point framework, on annual basis The Clerk is paid for an agreed number of hours each week The Clerk maintains a list of hours worked for Parish Council inspection 	Adequate Copy of signed approved agreement to increase Clerk's salary from January 2017 sent to SPS to incorporate into payroll

			<ul style="list-style-type: none"> Salary, pension and expenses contributions are reviewed and approved by full Council annually Expenses are approved by full Council prior to submission to Payroll provider for inclusion in payroll reports 	
Employees	Unpaid/wrong deduction of tax and NI and compliance of pension auto enrolment	L	<ul style="list-style-type: none"> SPS appointed as Payroll provider for the Parish Council. SPS calculates salary amounts, pension contributions and NI/tax amounts and informs the Parish Council of these amounts at the beginning of each month. SPS complies with 'real time' HMRC notification. SPS monitors compliance of pension auto enrolment Clerk's expenses are channelled through the payroll system, to take account of taxable expenses Clerk is responsible for ensuring that payments or nil returns are sent to HMRC and pension contributions are made, all within the required time frame. Clerk periodically reports back nil returns for tax and NI to the Parish Council - remove Tax/ NI contributions will be reported to the Parish Council and payments agreed and made as per financial regulations 	Adequate SPS appointed in 2017 to register and monitor compliance of pension auto enrolment – to be reviewed annually
Election Costs	Risk of election cost	L	<ul style="list-style-type: none"> Election is budgeted for if necessary. Usually elections fall in line with local Council elections and costs incorporated into local elections 	Adequate. Election 2015 costs borne by CEC. Co-opting of new Councillor in 2015 & 2017, rather than election.
ASSETS				
Assets/Property	Asset register not up to date	L	<ul style="list-style-type: none"> Clerk carries out annual re-assessment of asset register. Assets are checked against this for continuing existence Clerk adds new assets to asset register as required Asset register submitted to Internal Audit Annual review by Parish Council 	Adequate Addition of two benches 2014/15 Addition of telephone kiosk 2016 Addition of laptop in 2016
Assets/Property	Protection of assets against theft, damage, loss	M	<ul style="list-style-type: none"> Parish Council insurance cover for items kept at Clerk's home to value of £5000 Good locking of all property access points at Parish Hall and Clerk's home Insurance cover for fixed assets annually reviewed: includes boundary signs, bus shelters, Mausoleum, telephone kiosk*, Jubilee bench, two new Burial Ground benches, Chairman's medallion, Domesday cabinet *Good lock fitted to telephone kiosk Assets/property in the Parish Hall and Chairman's Chain of Office protected by unique identification solution (Operation Shield) 	Annual review of insurance cover for Parish hall and Parish Council Annual review of insurance
Assets/Property	Risk that property falls in to state of disrepair- Protections against state of disrepair	L/M	<ul style="list-style-type: none"> Annual inspection of fixed assets including burial ground leading to maintenance where required. Hall inspections arranged by Hall Management Committee Inspection of Mausoleum by builder periodically as agreed by the Parish Council or Burial Board Quarterly inspection of highways assets including bus shelters Maintenance of adequate locking system on Mausoleum – checked periodically Regular maintenance work in Burial Ground with reports of any problems noted Financial regulations allow Clerk, in conjunction with Chairman, to effect urgent repairs necessary up to given amount (£500) Quarterly inspection of *telephone kiosk Kiosk has notice directing members of public to contact Parish Council is maintenance issues noted Regular recorded visits to Burial Ground by Clerk and inspections after severe weather 	Adequate Mausoleum inspection by a builder does not take place every year. Parish Council considers this requirement on an annual basis *Additional risk associated with 'adoption' of telephone kiosk considered and incorporated in to Risk Assessment and inspection schedule
Assets/Property	Risk of damage/injury to third parties as a result of damage caused by Parish Council property	L/M	<ul style="list-style-type: none"> Comprehensive insurance cover (Public liability) Annual inspections of benches, burial ground, gates Regular inspection of Hall by the Parish Hall JMC Monthly inspection of Notice boards by Clerk on posting of meeting notices Once yearly inspection of Mausoleum by Burial Board, Builder inspection as agreed by Parish Council. 	Adequate Builder inspection of Mausoleum – see above *Additional risk associated with 'adoption' of telephone kiosk considered and incorporated in to

			<ul style="list-style-type: none"> Quarterly inspection of *telephone kiosk, bus shelters and other street furniture Any potential risks in Burial Ground or Mausoleum immediately reported by Caretaker, Burial Ground maintenance caretaker Annual inspection of Burial Ground oak tree by tree surgeon Annual inspection of Burial Ground oak tree by Burial Board as part of annual inspection of Burial Ground Routine Inspection of Burial Ground oak tree and oak tree in neighbouring field after severe weather 	<p>Risk Assessment and inspection schedule</p> <p>Specific oak tree inspection plan added further to approval Parish Council meeting 20/4/15 ref 6.6</p>
Assets/Property	All risks associated with Parish Hall		<ul style="list-style-type: none"> Parish Hall is run by a management committee (JMC). The Committee produces its own risk assessment and deals with all identified aspects of health and safety, insurance, employment, finance relating to the Hall. The Parish Council is given regular updates by Hall Management Committee members. 	Adequate
Assets Property	<p>All risks associated with storage and loan of snow kit equipment:</p> <ul style="list-style-type: none"> Unauthorised access to kit Loss of kit Safe access by members of public to kit Equipment damage – could cause injury Equipment not returned – not available for loan Holding of personal data Understanding of purpose of loan not clear Insurance – public liability 		<ul style="list-style-type: none"> Combination padlock on secure external cupboard at Parish Hall. Combination lock code changed periodically. Combination padlock on secure external cupboard at Parish Hall Cupboard empty apart from kit and assessed for health and safety by Clerk and two Councillors Request report from borrower, once returned Inspect equipment each time returned Loan period agreed at initial telephone contact Address and contact telephone number obtained and retained for duration of loan Contact details destroyed once kit has been returned and checked Clerk to explain, with each organised loan, that borrower is not carrying out work for or on behalf of the Parish Council but equipment is on loan for personal use and at users risk Notices to this effect posted on website and notice boards Verbal confirmation from Came and Company that Parish Council is covered for the loan of the equipment.. Advised that advertisements include ‘ at risk of the user’ and ‘ not carrying out work on behalf of the Parish Council’ 	<p>Adequate</p> <p>New risk added Winter 2012</p>
MANAGEMENT/	ADMINISTRATION			
BUSINESS CONTINUITY				
Meeting premises	Council cannot meet at Parish Hall due to short or long term problems with Hall	L	<ul style="list-style-type: none"> Parish Council will contact the Primary School/Alderley Park to determine use of its facilities Parish Council insurance covers public liability connected with Parish Council meetings wherever they are held. However, the venue owner would be required to cover risks associated with the venue building 	<p>Adequate</p> <p>Unlikely event</p>
Meeting premises	Inadequate premises for meetings	L	<ul style="list-style-type: none"> Location, at Parish Hall, considered adequate for meeting and for public presence. 	Adequate
Council Records	Loss through theft, fire, damage	L	<ul style="list-style-type: none"> Most papers kept within locked metal filing cabinet at Parish Hall Important historical documents kept in locked safe at Parish Hall Archive documents have been taken to Chester Archives for storage Deeds and historic documents where access may be required stored at Bank. Current burial records, burial ground plans and other working documents kept at Clerk’s house. Burial Ground plans too large for lockable storage 	<p>Adequate</p> <p>Consideration needs to be given to storage of remaining archive material and appropriacy of storage at the Parish Hall.</p>

Council records electronic	Loss through damage, corruption of computer or fire. Safety of records.	L	<ul style="list-style-type: none"> • Clerk takes back up of files periodically on external hard drive • Computer is security protected - accessed by password • Clerk regularly backs up electronic files and passes to the Chairman for off-site storage 	Adequate Electronic file back-up added in response to Internal Audit 2012/13
OTHER				
Minutes	Inaccurate record of business discussed and agreed	L	<ul style="list-style-type: none"> • Clerk minutes meetings, types and distributes these minutes to Parish Councillors as closely as possible to the meeting • Parish Council agrees accuracy of minutes at following meeting • On rare occasions where the Clerk is not present at a meeting, such as a Planning committee meeting, a Parish Councillor is allocated to act as Clerk to record meetings and type minutes 	Adequate
Data Protection	Not registered if required	L	The Parish Council has notified the Information Commissioners Office that it holds data and has been registered with the Information Commissioner's Office. The Parish Council has devised a Data Protection and Information Security Policy which details areas of risk and addressing these in relation to storage and holding of personal data. Notification and policy are reviewed on an annual basis.	Adequate
Data Control Residents e-mailing list	Unauthorised access to resident details. Unauthorised use of personal data	L	<ul style="list-style-type: none"> • Mailing system password protected. • ICO Data Protection notification in place including use of use of data to mail residents re Parish Council and Parish business • Information Security Policy in place • Residents given 'opt in' option to Parish Council holding of contact details, further to transfer from Parish Plan system. Data for those not opting in removed • 	Adequate
Minutes/Agenda/ Notices/meeting format	Non-adherence to statutory requirements	L	<ul style="list-style-type: none"> • Agendas, Minutes and Notices are prepared by the Clerk, fulfilling statutory requirements including timing, recording of legal powers for spending • Minutes are sent out to Councillors as soon as possible after meeting and approved and signed at the following meeting • Standing Orders are in place to direct conducting of business at meetings • AGM, Ordinary meetings and Annual meeting arranged as Statutory requirements 	Adequate New updated Standing Orders produced April 2014 – amended January 2016, based on model Standing Orders produced by NALC
Consultations	Parish Council does not respond in time to consultations	L	<ul style="list-style-type: none"> • Responses prioritised by Clerk • Consultations presented at first meeting following receipt • Committee meetings called for planning applications where full meeting is outside final date of consultation • Extraordinary meetings called where necessary, in addition to planned meetings through year, to deal with urgent business 	Adequate
Public Access to information Freedom of Information Act Public communication with the Council	No procedures to deal with contact from the public or to allow the public ease of access of passing information on to the Council Accessibility to Council records		<ul style="list-style-type: none"> • Notices for meetings are posted as expected • Model Publication scheme, including Guide to Information, advertised on website and reviewed annually • Public attendance and opportunity to speak at meetings, advertised on notice boards and website • Councillor and Clerk contacts advertised on notice board and website • Website – Clerk's email address and an easy Parish Council electronic 'contact' form • Resident mailing system for dissemination of key/important information. Introductory mailing giving Parish Council contact details 	Website in place. Parish Council has taken on resident e-mailing system, February 2015, from Parish Plan Group. Checked with Information Commissioner's Officer and added to Data Protection notification. All residents informed and given 'opt in' option, otherwise details removed from list
Transparency Code	The Parish Council does not fulfil its duties in relation to		<ul style="list-style-type: none"> • Publishing of Draft Minutes, Minutes and agendas on website in required time frame • Publishing of annual statement of accounts, Annual Governance Statement and Internal audit report by 1st July after the end of each financial year (including bank reconciliation to 31st March) 	All aspects in place

	transparency the Transparency Code and Audit		<ul style="list-style-type: none"> • Publishing of an edited Asset register to inform public of land and buildings owned by the Parish Council • Publishing of Councillor names, names of Committee members and description of committee functions of Parish Council website 	
LIABILITY				
Public Liability	Risk to third party, property or individuals as a consequence of Parish Council providing services or amenities to the public Legal liability as a result of asset ownership	L	<ul style="list-style-type: none"> • Comprehensive and adequate Public liability insurance • Risk assessment • Inspections of assets 	Reviews carried out at least annually Considered adequate
Legal Liability	Legality of activities Proper reporting in Minutes Proper document control	L	<ul style="list-style-type: none"> • Clerk clarifies legal position if not immediately known. Usually by contacting Cheshire Association of Local Councils who direct Clerk to appropriate source • Standing Orders and Financial Regulations adopted and reviewed annually based upon those issued by National Association Local Councils. Include statutory requirements for Council operations. • Annual contact with Cheshire Association of local Councils to determine any changes in legislation • Statutory powers minutes by Clerk for each area of spending • Minutes received by Council members as soon after meeting as possible. These are approved at following meeting • Clerk follows guidance of Cheshire Association of Local Council, based upon NALC guidance, for retention of documents. NALC Guidance takes account of statutory requirements 	Adequate
COUNCILLORS				
Members Interests	Conflict of Interest Register of Members Interests Gifts and Hospitality Code of Conduct	M/L	<ul style="list-style-type: none"> • Councillors have a duty to declare any interest at the start of a meeting or at the point where they realise that they have an interest in a matter • Register of interests are updated in election years and copies passed to the Borough Monitoring Officer. Individuals take responsibility for updating their Register of Interests in intervening period. • Registers published on Parish Council website • Individuals complete Register of Gifts and Hospitality when appropriate and pass to Clerk • The Parish Council has formally signed an agreement to the Model Code of Conduct for Parish Councils • Annual meeting updates relating to Code of Conduct and disclosing interests 	New Registers of interest were completed further to Elections, 2015, sent to ChALC who forwarded to CEC. Registers published on Parish Council website and CEC
Parish Council Meetings	Enforced cancellation of PC meeting due to inadequate number of Councillors present	L/M	<ul style="list-style-type: none"> • All Councillors are summoned to attend Parish Council meetings (minimum of 3 Councillors to be quorate) 	New risk identified 2017 Annual review/reassessment of meeting dates for the following year
RISK				
Risk Assessment	Not updated	L	<ul style="list-style-type: none"> • Annual review of Risk Assessment carried out • Responsibility to Clerk for additions as identified between reviews and to report the same to the Council 	Adequate

External Audit 2016, Risk Assessment was sent to Audit Commission as part of 'Intermediate audit'. No comments or recommendations made by Audit Commission.

Reviewed and approved: 13th November 2017

Signed..... Chairman