

# Nether Alderley Parish Council Risk Assessment 2023/24

The document ‘Governance and Accountability for Local Councils: A Practitioner’s Guide March 2021 (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
<b>FINANCIAL</b>				
Expenditure	Parish Council does not operate within legal powers of expenditure.	L	<ul style="list-style-type: none"> <li>• Clerk checks and minutes legal power conferred for each occasion of spending,</li> <li>• Any queries are referred to the Cheshire Association of Local Councils prior to spending.</li> <li>• The Parish Council has adopted the Power of Competence.</li> <li>• The Parish Council has purchased and installed Scribe Accounts Software which is now fully live.</li> </ul>	Adequate
Expenditure	Spending not properly authorised by the Parish Council.	L	<ul style="list-style-type: none"> <li>• All payments are authorised (proposed and seconded) at the relevant Parish Council meeting and wit an appropriate minute.</li> <li>• Cheques and supporting documentation signed by 2 signatories.</li> <li>• Financial regulations are adhered to.</li> <li>• Payments proposed and seconded, agreed by all Councillors who are present.</li> <li>• The meetings will only proceeds if they are quorate i.e. at least 3 members are present.</li> <li>• The Clerk prepares a schedule of payments (Appendix A in the Agenda) forming part of the agenda for each meeting (in accordance with Financial Regulation 5.2).</li> <li>• Urgent payments are authorised at the following meeting, according to Financial regulations 5.5a.</li> <li>• Payment between meetings has been approved for regular, prior approved amounts for pension contribution, which must be received by 19<sup>th</sup> of each month, and the Clerk’s salary (21<sup>st</sup> of each month) where meetings do not fall at appropriate times to make these payments. However, this is a rare occurrence.</li> </ul>	Adequate
Expenditure	The Parish Council falls in to debt.	L	<ul style="list-style-type: none"> <li>• Adequate reserves are ensured.</li> <li>• For the past few years ear marked reserves for the Parish Hall refurbishment have been growing following the precept rise for that purpose and are now very significant. However, the general reserve has been lower than the optimum. During 2023/24 these Parish Hall refurbishment earmarked reserves are likely to be spent and the general reserve has now been increased to £20,000 which equates to 4 months current spend.</li> </ul>	<p>Adequate</p> <p>Note: Clerk carries out monthly reconciliations to current and reserve accounts account but</p>

			<ul style="list-style-type: none"> <li>• The Annual budget ensures that income matches expenditure.</li> <li>• The Precept is requested to ensure predicted expenditure is properly covered.</li> <li>• Quarterly budget monitoring and bank reconciliations presented to and approved by the Council.</li> <li>• Expenditure under budget headings monitored and resolution made should expenditure exceed a budgeted area.</li> </ul>	presents quarterly to the Council
Expenditure	Fraud/Corruption Clerk or Councillors	L	<ul style="list-style-type: none"> <li>• Financial regulations in place.</li> <li>• Cheques are signed by 2 mandated members of the Council.</li> <li>• The Clerk is permitted to access bank information, transfer funds between accounts but not to make payments.</li> <li>• All payments are agreed at meetings. Only urgent payments as noted in Financial Regulations 5.5 a, which may be paid between meetings. Payment is then presented at the next meeting. All payments are the subject of an appropriate minute.</li> <li>• The Parish Council has adequate Fidelity guarantee cover in insurance policy.</li> <li>• Internal audit is provided with all relevant documentation and read access to Scribe accounts.</li> <li>• 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.</li> </ul>	Adequate  Financial Regulations adopted October 2019 amended July 2020
Expenditure	Supplier (procurement) fraud:  • New supplier          • Changes to supplier details • Mandate fraud	H	<ul style="list-style-type: none"> <li>• Financial Regulations adopted 2019, amended July 2020 (Section 10)</li> <li>• Supplier Account Set Up and Change Procedures (Adopted March 2022)</li> <li>• Choose suppliers carefully.</li> <li>• Validate new supplier details i.e. Company name in which it trades, business address, telephone no., email Vat Registration etc. using various methods: Companies House, website, telephone directory</li> <li>• Keep invoices and supplier details in a secure place.</li> <li>• Cheques must be made payable in the company's trading name (payee).</li> <li>• A cheque must not be issued until works/goods/services are received.</li> <li>• Inspect bank statements carefully for any suspicious activity.</li> <li>• Inform bank immediately if there is any unusual activity on the bank account.</li> <li>• Members declare prior interest with supplier (i.e. Code of Conduct).</li> <li>• New suppliers should be informed and agree to notify the Parish Council of any impending changes that would effect the contract in any way.</li> <li>• Only accept changes in writing on headed paper.</li> <li>• Verify and corroborate any request to change supplier's details with supplier accounts department.</li> <li>• Verify and corroborate any request to change supplier's details for direct debits, standing orders and bank transfers.</li> <li>• Maintain records of standing orders/direct debits/bank transfers and keep in a secure place.</li> </ul>	Adequate
Expenditure	Inadequate income to meet expenditure	M	<ul style="list-style-type: none"> <li>• Budget set annually.</li> <li>• Precept requested on basis of budgeted amounts predicted for forthcoming year.</li> <li>• Clerk informs Cheshire East Council of precept requirement within time frame required.</li> <li>• Annual appraisal of burial fees.</li> <li>• Reserves monitored at all times.</li> <li>• Quarterly bank reconciliations presented by the Clerk and assessed by the Council.</li> <li>• Quarterly presentation of each area of spending and receipts compared with budgeted amounts, by the Clerk to the Council (budget monitoring).</li> </ul>	Adequate  Council agrees that income from Burials is not predictable
Expenditure Energy Costs	Inadequate budget for Energy Costs	L	<ul style="list-style-type: none"> <li>• The Parish Council's Budget has been increased for Energy.</li> <li>• The Hall is likely to be out of use during colder months of 2023/24 due to renovation work.</li> </ul>	

			<ul style="list-style-type: none"> <li>Background heating is not on during the frost-free months of the year and only on hire days.</li> <li>The cost of Energy is reducing over the next 3 months.</li> </ul>	
Parish Hall Renovation Expenditure	Renovation Costs exceed Parish Council Resources	M	<ul style="list-style-type: none"> <li>The Parish Council has assembled resources from Community Infrastructure Levy (CIL), Section s106 payments both from Alderley Park development and by the increase in the precept which continues to provide an annual income for the Parish Hall Ear marked reserves of £27,000 per annum. This has created a significant funding pot of £345,000. An Architect was appointed in 2020 and Quantity Surveyor this year who is currently pricing a bill of quantities for the cost of the work prior to tenders being issued. A bid has been submitted for the heating element of the work. A lottery bid was turned down because the Lottery are currently providing COVID hardship grants rather than Capital Building Grants. The options for funding any cost gap are being determined and will include further grant bids and may include a low fixed rate Public Works Loans Board and this will be the subject of a community consultation. A fall-back position will be to phasing elements of the work to a future year.</li> </ul>	Adequate
Expenditure	Charges made to the Parish Council for services or goods not accurate	L	<ul style="list-style-type: none"> <li>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).</li> <li>Clerk, to carry out electricity meter reading on monthly basis and report to electricity company. Direct debit invoices then assessed for accuracy against readings given.</li> </ul>	Adequate
Expenditure	Direct debit/standing order payments not rigorously controlled	L	<ul style="list-style-type: none"> <li>Direct debits for utilities.</li> <li>Standing order for pension contribution. Agreed average amount paid monthly with the last payment in financial year adjusted +/-.</li> <li>Pension contribution spreadsheet presented in the month they are due and approved at the PC meeting.</li> <li>Clerk checks invoices on arrival for accuracy.</li> <li>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).</li> <li>Annual review of electricity supplier. The supplier during 2022/23 has been assessed by two companies affiliated to ChALC and Nalc which have both confirmed that the tariffs were the best in the market at this time.</li> <li>Annual review of direct debit/standing order mechanism.</li> </ul>	Adequate
Expenditure	Parish Council does not obtain value for money	L	<ul style="list-style-type: none"> <li>Annual review of regular service providers - electricity provider and insurance premium.</li> <li>Relating to above, investigations carried out where the Parish Council feels it is necessary, regarding alternative service providers for comparison of rates.</li> <li>Financial regulations in place regarding value for money in relation to orders for contracts, estimates and tenders (Sections 10 and 11).</li> </ul>	Adequate
Expenditure	There is not proper control of use of public money	L	<ul style="list-style-type: none"> <li>Legal power checked for each area of spending.</li> <li>The Parish Council has adopted the Power of Competence.</li> <li>Annual base budget review carried out.</li> <li>See 'Parish Council does not obtain value for money' above.</li> <li>Quarterly bank reconciliations and comparison of spending against budgeted amount (budget monitoring).</li> </ul>	Adequate
Expenditure	Payments made for regular services or remunerations are not reasonable or	L	<ul style="list-style-type: none"> <li>Annual evaluation of payments made for regular services e.g. burial ground maintenance.</li> <li>Annual review of Clerk's salary, with reference to recommendations of NALC.</li> <li>Annual review of Clerk's expenses, with reference to NALC recommendations.</li> </ul>	Adequate.

	appropriate			
Expenditure	Clerk's expense claims inaccurate	L	<ul style="list-style-type: none"> <li>The Clerk submits monthly expense claims. Expense claim are scrutinised by whole Parish Council at the Monthly Council Meeting together with the Payroll provider's employer and employee payslips which contain those expenses.</li> <li>Payroll provider checks for arithmetic accuracy.</li> <li>The Clerk's expenses provision is agreed by resolution annually. Travel based upon NALC recommendations currently 45 per mile.</li> <li>All expense claims for items purchased or bills paid are accompanied by the relevant invoice/receipt documentation.</li> </ul>	Adequate
Precept	Adequacy. Requirement not submitted to Primary Authority Money not received	L	<ul style="list-style-type: none"> <li>Precept based upon annual budget, organised in anticipation of precept request.</li> <li>Precept - an agenda item for first meeting in January each year and submitted to Primary authority immediately after meeting.</li> <li>Clerk informs Parish Council of receipt of precept, paid in two amounts through the year.</li> <li>All receipts including interest, CIL s106 and precept are notified to the monthly parish council meetings (in Appendix A of the Agenda).</li> </ul>	Adequate
Banking arrangements	Arrangements are not adequate	L	<ul style="list-style-type: none"> <li>Suitable mandate, conforming to Financial Regulations, has been drawn up and reviewed twice yearly for accuracy, permissibility of signatories listed and signing rules.</li> <li>Efficiency and suitability of accounts reviewed twice yearly.</li> </ul>	Adequate
Banking Arrangements	Mandate is not abided by	L	<ul style="list-style-type: none"> <li>6 monthly review by full Parish Council to reappraise mandate.</li> <li>Internal audit check.</li> </ul>	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"> <li>Clerk banks payments promptly.</li> <li>Payments reported to Parish Council meeting.</li> <li>Internal auditor checks for prompt banking.</li> <li>Burial payments banked as soon after the burial event as feasible.</li> <li>VAT reclaims and Precept payments made by BACS.</li> </ul>	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"> <li>There are relatively few burials to take place each year.</li> <li>The Clerk maintains records, checked regularly, of burials that are 'in process'.</li> <li>Non-payment has not occurred but would be immediately followed up by the Clerk and reported to the Parish Council if not resolved.</li> </ul>	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"> <li>Insurance fidelity guarantee adequate.</li> <li>Adequate cover for 'money' in Insurance scheme for Parish Council and Parish Hall.</li> <li>Cash float not held or any payments made through cash for Burial Board.</li> <li>Prompt transfer of payments received through Burial Board to Clerk and prompt banking.</li> <li>Internal audit – check carried out.</li> </ul>	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
Financial records	Records are not kept up to date. Records not accurate	L	<ul style="list-style-type: none"> <li>• Monthly bank reconciliations made by the Clerk against the current account. Presented quarterly to the Council.</li> <li>• Quarterly bank reconciliations presented to the Council by the Clerk.</li> <li>• Bank statements and invoices stored chronologically.</li> <li>• Entries are made by the Clerk of all transactions in the Receipts and Payments Cash Book housed within the Scribe Accounting Software which is cloud based.</li> <li>• 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).</li> <li>• Financial regulations.</li> </ul>	Adequate
Reserves	Insufficient reserves to cover unexpected expenditure, particularly on maintenance of assets	L	<ul style="list-style-type: none"> <li>• Evaluation of reserves as part of annual budget.</li> <li>• Quarterly evaluation of reserves by Parish Council with Bank reconciliation.</li> </ul>	Adequate
Budget	Budget is not prepared as required or monitored effectively. Control/evaluation of budget	L	<ul style="list-style-type: none"> <li>• 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 by full Council.</li> <li>• Precept request is based upon budget, and has time frame dictated by Cheshire East Council,</li> <li>• Quarterly presentation to Parish Council of levels of spending and income compared with budgeted amounts,</li> <li>• Internal audit checks that budget has been prepared and precept requested,</li> </ul>	Adequate
VAT	VAT is not reclaimed where necessary,  VAT is appropriately claimed.  The timing of VAT claims,	L	<ul style="list-style-type: none"> <li>• Financial regulations set out requirements.</li> <li>• VAT is identified on invoices by the Clerk and entered accordingly into the Cash Book within the Scribe Accounting System.</li> <li>• Internal auditor checks claim to be made.</li> <li>• Clerk completes annual VAT claim form and presents to the Parish Council for consideration and approval.</li> <li>• Any correspondence from the Inland Revenue is detailed to the Parish Council by the Clerk and discussed and acted upon as necessary.</li> <li>• The Clerk ensures that all VAT reclaims have supporting VAT invoice documentation,</li> <li>• VAT detailed in year-end accounts,</li> <li>• VAT reclaims for Parish Hall building/repair works are detailed to HM Revenue and Customs and a written ruling, as directed by the organisation.</li> </ul> <p>The parish Hall renovations will incur significant VAT which will need to be claimed. The Steve Parkinson LLP partnership is advising the Parish Council to ensure that it is compliant with HMRC. It is possible that the Parish Council may have to become VAT registered but that is still to be determined.</p> <p>Currently this is annual but during the Parish Hall renovation this will be monthly to avoid cash flow problems. It is also expected that s106 funding from Cheshire East Council will be paid directly to contractor and they will reclaim the VAT which will assist with the Parish Council's cash flow.</p>	Adequate
Financial Activity of the Council	General insufficiencies/ not meeting requirements.	L	<ul style="list-style-type: none"> <li>• All actions are governed by Financial Regulations. Financial regulations are reviewed annually.</li> <li>• 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</li> </ul>	Adequate Financial regulations, adopted October 2019 - amended July

	Financial activity not managed according to statutory requirements.		<p>amended. NALC website visited periodically to assess any new documentation.</p> <ul style="list-style-type: none"> <li>• Risk Assessment document produced and reviewed annually to ensure measures in place are comprehensive and effective and being adhered to.</li> <li>• New Financial Risks are added as required as can be seen in this document in terms of the Parish Hall Renovation and VAT recovery.</li> <li>• 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.</li> <li>• 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.</li> <li>• External audit – annual completion of the Annual Governance and Accountability Return (AGAR) by the Clerk and presentation to the Council. This includes a Annual Governance Statement and Accounting Statements completed by the Clerk in conjunction with the Council and an internal audit report, completed by the Internal Auditor.</li> <li>• Results of audits are reported to the Parish Council on receipt and action taken as necessary,</li> </ul>	2020, 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"> <li>• Bank statements and Receipts and Payments (Cash book provided for Parish Councillors to appraise quarterly).</li> <li>• All documentation relating to payments made or received (including invoices) presented at the relevant meeting to Parish Councillors in and Appendix to on the Agenda.</li> <li>• 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 bank reconciliation. Approved by full Council.</li> <li>• Parish Councillors are provided with copies of quarterly receipt/spending against budget information including explanations. Approved by full Council.</li> <li>• Parish Councillors are provided with copies of budget and end of year accounts. Both approved by full Council.</li> <li>• Parish Councillors receive copies of minutes and agendas detailing financial transactions each month/meeting (in Appendix A of the Agenda.)</li> </ul>	Adequate
Public Access to Financial Information	Public not given opportunity to access Parish Council's financial information	M	<ul style="list-style-type: none"> <li>• Advertisement of public access to annual return and accounts posted annually, as instructed by External Auditor, on Parish Council notice boards and website.</li> <li>• 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 the website.</li> <li>• Adherence to Transparency Code – publishing of financial information as required (accounts, Annual Governance and Accountability Return, receipts and expenditure.)</li> <li>• All Agendas, Agenda Document Packs, Minutes and Budget Reports are on the Parish Council's website <a href="http://www.netheralderleyparish.com">www.netheralderleyparish.com</a></li> <li>• The Parish Council has three noticeboards which are updated with notices of meetings and how to access papers by contacting the Clerk. QR codes are included for those with smart phones to access.</li> </ul>	<p>Adequate</p> <p>Parish Council has a website and notice boards to disseminate information</p>
Insurance	Cover is not adequate or comprehensive. Cost not competitive. Fidelity Guarantee Public liability Employers liability.	L	<ul style="list-style-type: none"> <li>• Annual evaluation by the Parish Council of Parish Council insurance to ensure that insurance meets legal and local requirements and relates to the relevant risks identified.</li> <li>• Annual evaluation includes evaluation of cover offered by other companies, where appropriate, to secure best premium.</li> <li>• Internal auditor assesses level of insurance cover.</li> <li>• Fidelity guarantee assessed annually to ensure appropriate cover.</li> </ul>	<p>Adequate</p> <p>Most recent evaluation in March 2023. Three companies were approached but only two responded for a combined policy</p>

	Compliance Comparison with other providers.		<ul style="list-style-type: none"> <li>Appropriate Public liability and Employer's liability to meet Statutory expectation,</li> </ul>	instead of separate policies for the Parish Hall and the other Parish Council Assets. The combined policy produced a saving of <b>£xxxx.</b>
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"> <li>Requirement of Internal Audit detailed in Financial Regulations and complying with statutory requirements. Annual audit, report and completion of Annual Governance and Accountability Return by Auditor.</li> <li>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.</li> <li>External audit carried out by appointed auditor. Annual Governance and Accountability 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.</li> <li>Results of both audits reported to Parish Council by Clerk. Actions effected as necessary.</li> </ul>	Adequate  Guidance taken from Document Governance and Accountability for Local Councils March 2021
Financial regulations	Do not adhere to current statutory requirements	L	<ul style="list-style-type: none"> <li>Regulations adopted are based upon those issued by the National Association of Local Councils (most recent)</li> <li>The Clerk contacts the Cheshire Association of Local Councils annually to ensure that statutory regulations and requirements have not changed,</li> </ul>	New model regulations produced by NALC in 2019. Parish Council agreed to consider and amend Financial Regulations in line with new model ones, in October 2019 – amended July 2020
Employees	Incorrect salary	L	<ul style="list-style-type: none"> <li>Shires Payroll Services Ltd. (SPS) acts 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 for approval for payment at the Parish Council meeting.</li> <li>Any adjustments in the Clerk's salary or pension contribution will be submitted in writing to the Parish Council for approval and signed by the Chairman of the Parish Council and minuted at the meeting where the agreement is made. The Payroll provider will then be informed in writing.</li> <li>The Clerk's salary is paid by the Parish Council currently by cheque on the basis of information sent to and calculations made by the Payroll provider (payroll reports), on a monthly basis for the Council meetings.</li> <li>The Clerks expenses will usually include mileage claims at 45 pence per mile, sometimes overtime and any other expenses incurred for the purchase of stationery and other similar items. All expense claims are submitted in writing by the Clerk to the Chairman before the Council meeting and sent to the Payroll provider to include in the employee and employer payslips which are approved at the Council meeting.</li> <li>The Clerk prepares the cheques to be signed at the Council meeting by two authorised councillors . These will accord with Appencix A on the Agenda.</li> <li>The Clerk's Salary is agreed, based upon NALC spine point framework, on annual basis.</li> <li>The Clerk is paid for an agreed number of hours each week and any overtime is approved at the Council meeting. It will be limited and accord with work pressures which cannot be accommodated in the 16 hours per week allowance. Examples include Neighbourhood Plan work and End of Year Accounts.</li> <li>Clerk maintains a list of hours worked for Parish Council (Appendix on the Council Agendas)</li> <li>Salary, pension and expenses contributions are reviewed and approved by full Council annually.</li> </ul>	Adequate
Employees	Unpaid/wrong deduction of tax and NI and compliance of pension auto enrolment	L	<ul style="list-style-type: none"> <li>SPS appointed as Payroll provider for the Parish Council. SPS calculates salary amounts, pension contributions and Tax/NI amounts and informs the Parish Council of these amounts at the beginning of each month. SPS complies with 'real time' HMRC notification.</li> <li>SPS monitors compliance of pension auto enrolment.</li> <li>Clerk's expenses are channelled through the payroll system, to take account of taxable expenses.</li> <li>Clerk is responsible for ensuring that payments or nil returns are sent to HMRC and pension contributions</li> </ul>	Adequate  SPS appointed in 2017 to register and monitor compliance of pension auto enrolment.

			<p>are made, all within the required time frame.</p> <ul style="list-style-type: none"> <li>• Tax/ NI contributions will be reported to the Parish Council and payments agreed and made as per financial regulations in Appended A on the Agendas and the Employer and Employee pay slips .</li> </ul>	
Election Costs	Risk of election cost	L	<ul style="list-style-type: none"> <li>• Election is budgeted for if necessary. Usually, elections fall in line with local Council elections and costs incorporated into local elections.</li> </ul>	<p>Adequate. Election 2019 costs borne by CEC. Co-opting of new Councillors in 2015, 2017 &amp; 2018 rather than election.</p>
<b>ASSETS</b>				
Assets/Property	Asset register not up to date	L	<ul style="list-style-type: none"> <li>• Clerk carries out annual re-assessment of asset register. Assets are checked against this for continuing existence.</li> <li>• Clerk adds new assets to asset register as required.</li> <li>• Asset register submitted to Internal Audit.</li> <li>• Annual review by Parish Council.</li> </ul>	Adequate
Assets/Property	Protection of assets against theft, damage, loss	M	<ul style="list-style-type: none"> <li>• Parish Council insurance cover for items kept at Clerk's home to value of £25,000,</li> <li>• Good locking of all property access points at Parish Hall and Clerk's home.</li> <li>• Insurance valuation for fixed assets annually reviewed.</li> <li>• Secure lock fitted to telephone kiosk (Bradford Lane).</li> <li>• Assets/property in the Parish Hall and Chairman's Chain of Office protected by unique identification solution (Operation Shield).</li> </ul>	<p>Adequate</p> <p>Annual review of insurance cover for Parish hall and Parish Council Annual review of insurance</p>
Assets/Property	Risk that property falls in to state of disrepair- Protections against state of disrepair	L/M	<ul style="list-style-type: none"> <li>• Annual inspection of fixed assets including burial ground leading to maintenance where required. Hall inspections arranged by Hall Management Committee (JMC).</li> <li>• Inspection of Mausoleum by builder periodically as agreed by the Parish Council or Burial Board.</li> <li>• Quarterly inspection of highways assets including bus shelters.</li> <li>• Maintenance of adequate locking system on Mausoleum – checked periodically.</li> <li>• Regular maintenance work in Burial Ground with reports of any problems noted.</li> <li>• Financial regulations (4,5) allow the Clerk, in conjunction with Chairman, to effect urgent repairs necessary up to given amount (£500).</li> <li>• Quarterly inspection of telephone kiosks.</li> <li>• Kiosk has notice directing members of public to contact Parish Council if maintenance issues arise.</li> <li>• Regular recorded visits to Burial Ground by Clerk and inspections after severe weather.</li> </ul>	<p>Adequate</p> <p>Mausoleum inspection by a builder does not take place every year. Parish Council considers this requirement on an annual basis</p>
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"> <li>• Comprehensive insurance cover (Public liability).</li> <li>• Annual inspections of benches, burial ground, gates etc.</li> <li>• Regular inspection of Hall by the Parish Hall JMC.</li> <li>• Monthly inspection of Notice boards by Clerk on posting of meeting notices.</li> <li>• Once yearly inspection of Mausoleum by Burial Board, Builder inspection as agreed by Parish Council.</li> <li>• Quarterly inspection of telephone kiosks, bus shelters and other street furniture.</li> <li>• Any potential risks in Burial Ground or Mausoleum immediately reported by Clerk/Groundsman.</li> <li>• Annual inspection of Burial Ground oak tree by Burial Board as part of annual inspection of Burial Ground.</li> <li>• Routine Inspection of Burial Ground oak tree and oak tree in neighbouring field after severe weather.</li> </ul>	<p>Adequate</p> <p>Builder inspection of Mausoleum – see above</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	L	<ul style="list-style-type: none"> <li>Parish Hall is run by a management committee (JMC).</li> <li>The Committee produces its own risk assessment and deals with all identified aspects of health and safety, insurance, employment, finance relating to the Hall.</li> <li>The Parish Council is given regular updates by Hall Management Committee members.</li> <li>In the forthcoming year it is intended to bring the JMC within a Committee of the Parish Council and create a single cost centre.</li> <li>The insurance policy is now a single policy under the Parish Council</li> </ul>	Adequate
Assets Property	<p>All risks associated with storage and loan of snow kit equipment:</p> <ul style="list-style-type: none"> <li>Unauthorised access to kit</li> <li>Loss of kit</li> <li>Safe access by members of public to kit</li> <li>Equipment damage – could cause injury</li> <li>Equipment not returned – not available for loan</li> <li>Holding of personal data</li> <li>Understanding of purpose of loan not clear</li> <li>Insurance – public liability</li> </ul>	L/M	<ul style="list-style-type: none"> <li>Combination padlock on secure external cupboard at Parish Hall. Combination lock code changed periodically.</li> <li>Combination padlock on secure external cupboard at Parish Hall.</li> <li>Cupboard empty apart from kit and assessed for health and safety by Clerk and two Councillors</li> <li>Request report from borrower, once returned.</li> <li>Inspect equipment each time returned.</li> <li>Loan period agreed at initial telephone contact.</li> <li>Address and contact telephone number obtained and retained for duration of loan.</li> <li>Contact details destroyed once kit has been returned and checked.</li> <li>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 user's risk. Notices to this effect posted on website and notice boards.</li> <li>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'.</li> </ul>	Adequate
<b>MANAGEMENT/ADMINISTRATION</b>				
<b>BUSINESS CONTINUITY</b>				
Meeting premises	Council cannot meet at Parish Hall due to short or long-term problems with Hall	L	<ul style="list-style-type: none"> <li>Parish Council has been offered accommodation at Alderley Park during the Hall Renovation work.</li> <li>The Local Primary School is also another opportunity.</li> <li>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.</li> </ul>	Adequate
Meeting premises	Inadequate premises for meetings	L	<ul style="list-style-type: none"> <li>Location, at Parish Hall, considered adequate for meeting and for public presence. The planned renovation work will harmonise floor levels, provide disability access to new toilets and have a heating system which can provide a warm and welcoming space by reducing energy consumption and carbon footprint.</li> </ul>	Adequate
Council Records	Loss through theft, fire, damage	L	<ul style="list-style-type: none"> <li>Most papers kept within locked metal filing cabinet at Parish Hall.</li> <li>Important historical documents kept in locked safe at Parish Hall.</li> <li>Archive documents have been taken to Chester Archives for storage.</li> <li>Deeds and historic documents where access may be required stored at Bank.</li> <li>Current burial records, burial ground plans and other working documents kept at Clerk's house. Burial Ground plans too large for lockable storage.</li> </ul>	<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"> <li>• Clerk takes back up of files periodically on external hard drive.</li> <li>• Computer is security protected - accessed by finger print and password.</li> <li>• Clerk regularly backs up electronic files and passes to the Chairman for off-site storage.</li> <li>• Cloud storage of financial information (Scribe Accounts) and other record also kept on the Cloud.</li> <li>• Website backups are taken.</li> </ul>	<p>Adequate</p> <p>Electronic file back-up added in response to Internal Audit 2012/13</p>
<b>OTHER</b>				
Minutes	Inaccurate record of business discussed and agreed	L	<ul style="list-style-type: none"> <li>• Clerk minutes meetings, types and distributes these minutes to Parish Councillors as closely as possible to the meeting.</li> <li>• Parish Council agrees accuracy of minutes at following meeting.</li> <li>• 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.</li> </ul>	Adequate
Data Protection including GDPR	Not registered if required	L	<ul style="list-style-type: none"> <li>• The Parish Council has notified the Information Commissioners Office that it holds data and is registered with the Information Commissioner's Office.</li> <li>• The Parish Council has updated its Information &amp; Data Protection Policy to comply with the new Data Protection Act 2018 and General Data Protection Regulations (GDPR) which details areas of risk and addressing these in relation to storage and holding of personal data.</li> <li>• Notification and policy are reviewed on an annual basis.</li> <li>• A Data Protection Officer (DPO) for Parish Councils is currently not required.</li> <li>• Policies/Privacy Notices have been updated/adopted including: Privacy Notices (New Councillor Contact, Staff Contact, Emails, Neighbourhood Plan, Purchase of EROB consent), Document Retention and Disposal of Documents Policy, Cookie Policy, Removable Media Policy, Social Media Policy, FOI Disclosure Log.</li> </ul>	<p>Adequate</p> <p>Updated 2018/19 to comply with GDPR and the new Data Protection Act 2018</p>
Data Control Residents e-mailing list	Unauthorised access to resident details. Unauthorised use of personal data Consent not given	L	<ul style="list-style-type: none"> <li>• Mailing system password protected.</li> <li>• ICO Data Protection notification in place including use of data to mail residents re Parish Council and Parish business.</li> <li>• Information &amp; Data Protection Policy updated and in place.</li> <li>• Resident's consent given to 'opt in', 'update details held' and option to 'unsubscribe' at the bottom of every email sent.</li> </ul>	<p>Adequate</p> <p>Updated 2018/19 to comply with GDPR and the new Data Protection Act 2018</p>
Minutes/Agenda/ Notices/meeting format	Non-adherence to statutory requirements	L	<ul style="list-style-type: none"> <li>• Agendas, Minutes and Notices are prepared by the Clerk, fulfilling statutory requirements, including timing, recording of legal powers for spending.</li> <li>• Minutes are sent out to Councillors as soon as possible after meeting and approved and signed at the following meeting.</li> <li>• Standing Orders are in place to direct conducting of business at meetings.</li> <li>• AGM, Ordinary meetings and Annual meeting arranged as Statutory requirements.</li> </ul>	<p>Adequate</p> <p>New Standing Orders 2018 based on model Standing Orders produced by NALC. Addendum added May 2020 Amended August 2021</p>
Consultations	Parish Council does not respond in time to consultations	L	<ul style="list-style-type: none"> <li>• Responses prioritised by Clerk.</li> <li>• Consultations presented at first meeting following receipt.</li> <li>• Committee meetings called for planning applications where full meeting is outside final date of consultation</li> <li>• Extraordinary meetings called where necessary, in addition to planned meetings through year, to deal with urgent business.</li> </ul>	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	L	<ul style="list-style-type: none"> <li>• Notices for meetings are posted as expected on notice boards and website.</li> <li>• Model Publication scheme, including Guide to Information, advertised on website and reviewed annually.</li> <li>• Public attendance and opportunity to speak at meetings, advertised on notice boards and website.</li> <li>• Councillor and Clerk contacts advertised on notice board and website.</li> <li>• Website – Clerk’s email address and an easy Parish Council electronic ‘contact’ form.</li> <li>• Resident mailing system for dissemination of key/important information.</li> <li>• Introductory electronic mailing giving Parish Council contact details. Also on the notice boards and in the Newsletter.</li> </ul>	Adequate  Parish Council has a resident e-mailing system from Parish Plan Group (Feb 2015). Checked with Information Commissioner’s Officer and added to Data Protection notification. All residents informed and given the option to update their details or unsubscribe.
Transparency Code	The Parish Council does not fulfil its duties in relation to transparency the Transparency Code and Audit	L	<ul style="list-style-type: none"> <li>• Publishing of Draft Minutes, Minutes and agendas on website in required time frame.</li> <li>• Publishing of annual statement of accounts, Annual Governance and Accountability Statement and Internal audit report by 1<sup>st</sup> July after the end of each financial year (including bank reconciliation to 31<sup>st</sup> March).</li> <li>• Publishing of an edited Asset register to inform public of land and buildings owned by the Parish Council on the Parish website.</li> <li>• Publishing of Councillor names, names of Committee members and description of committee functions of Parish Council website and in notice boards.</li> </ul>	Adequate  All aspects in place
<b>LIABILITY</b>				
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"> <li>• Comprehensive and adequate Public Liability insurance.</li> <li>• Risk assessment.</li> <li>• Inspections of assets.</li> </ul>	Adequate  Reviews carried out at least annually
Legal Liability	Legality of activities  Proper reporting in Minutes  Proper document control	L	<ul style="list-style-type: none"> <li>• Clerk clarifies legal position if not immediately known. Usually by contacting Cheshire Association of Local Councils who direct Clerk to appropriate source.</li> <li>• Standing Orders and Financial Regulations adopted and reviewed annually based upon those issued by National Association Local Councils. Include statutory requirements for Council operations.</li> <li>• Annual contact with Cheshire Association of local Councils to determine any changes in legislation</li> <li>• Statutory powers minuted by Clerk for each area of spending,</li> <li>• Minutes received by Council members as soon after meeting as possible. These are approved at following meeting.</li> <li>• Clerk follows guidance of Cheshire Association of Local Council, based upon NALC guidance, for retention of documents. NALC Guidance takes account of statutory requirements.</li> </ul>	Adequate
<b>COUNCILLORS</b>				
Members Interests	Conflict of Interest  Register of Members Interests  Gifts and Hospitality	M/L	<ul style="list-style-type: none"> <li>• 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/</li> <li>• Register of interests are updated in election years and copies passed to the Borough Monitoring Officer.</li> <li>• Individuals take responsibility for updating their Register of Interests in intervening period.</li> <li>• Registers published on Parish Council website.</li> <li>• Individuals complete Register of Gifts and Hospitality when appropriate and pass to Clerk.</li> </ul>	Adequate  New Registers of interest were completed further to Elections, 2019, sent to ChALC who forwarded to CEC. Registers published on Parish Council

	Code of Conduct		<ul style="list-style-type: none"> <li>The Parish Council has formally signed an agreement to the Model Code of Conduct for Parish Councils</li> <li>Annual meeting updates relating to Code of Conduct and disclosing interests.</li> </ul>	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"> <li>All Councillors are summoned to attend Parish Council meetings (minimum of 3 Councillors to be quorate)</li> <li>Annual review/reassessment of meeting dates for the following year.</li> </ul>	Adequate
<b>RISK</b>				
Risk Assessment	Not updated	L	<ul style="list-style-type: none"> <li>Annual review of Risk Assessment carried out.</li> <li>Clerk's responsibility for additions as identified between reviews and to report the same to the Parish Council.</li> </ul>	Adequate

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

To be approved by Nether Alderley Parish Council: 9<sup>th</sup> May 2023

Signed..... Chairman

### **ADDENDUM Re: COVID-19 COVID appears to be under control but could flare up again with new variant**

Subject	Risk/s Identified	H/ M/L	Management/Control of Risk	Review/Assess/Revise/Comments
<b>COVID-19</b>				
General	Parish Council does not operate within the Government Guidelines specifically relating to COVID-19	H	<ul style="list-style-type: none"> <li>The Clerk updates Councillors with the latest Government Guidelines relating to COVID-19 <a href="https://www.gov.uk/government/collections/coronavirus-covid-19-list-of-guidance">https://www.gov.uk/government/collections/coronavirus-covid-19-list-of-guidance</a></li> <li>Risk Assessment for COVID-19 is a living document which is subject to revision and will be updated as Necessary.</li> <li>Councillors included in the process.</li> </ul>	<p>Adequate</p> <p>Parish Council should monitor any subsequent updates.</p>
	General working and wellbeing	H	<ul style="list-style-type: none"> <li>Notices displayed in appropriate areas to encourage hand washing etc. i.e. entrance, exit, kitchen, toilets</li> <li>Hand driers temporarily replaced by paper towels re: Government Guidelines.</li> </ul>	<p>Adequate</p> <p>Parish Council should monitor any subsequent updates.</p>
	COVID Training	H	<ul style="list-style-type: none"> <li>The Clerk and Councillors have access to NAPC Risk Assessment, Government Guidelines, NALC and ChALC guidance.</li> </ul>	Adequate
	Non-attendance of Councillors due to	H	<ul style="list-style-type: none"> <li>Identify potential risks to all members.</li> </ul>	Adequate

	them being classed as vulnerable or in isolation		<ul style="list-style-type: none"> <li>Look at alternative methods of communication for working groups, sub committees where decisions are not made.</li> </ul>	Parish Council should monitor any subsequent updates.
	Inability to approve decisions	H	<ul style="list-style-type: none"> <li>Ensure meeting is quorate (minimum of 3 Councillors).</li> <li>Clerk to ensure Councillors are familiar with remote technology.</li> <li>Clerk has a paid Zoom subscription to call meetings.</li> </ul>	Adequate
	Annual Parish Meeting (AGM) – LGA 1972 sets requirement for APM to be convened between 1 <sup>st</sup> March – 1 <sup>st</sup> June	M	<ul style="list-style-type: none"> <li>Monitor guidance from NALC/SLCC.</li> </ul>	<p>Adequate</p> <p>Parish Council should monitor any subsequent updates.</p>
	Annual Parish Council Meeting – LGA 1972 sets requirement for annual meeting to be convened in May	M	<ul style="list-style-type: none"> <li>Monitor guidance from NALC/SLCC.</li> <li>Government directive supersedes existing legislation and recommends that Parish Councils are not required to hold the Annual Parish Meeting until May 2021.</li> </ul>	<p>Adequate</p> <p>Parish Council should monitor any subsequent updates.</p>
Finance	Inability to pay invoices	M	<ul style="list-style-type: none"> <li>Clerk/RFO</li> <li>Payments approved by Councillors.</li> <li>Councillors who are signing cheques should provide their own pen.</li> <li>Hand sanitiser provided.</li> </ul>	Adequate
	Inability to pay staff due to Clerk's absence	M	<ul style="list-style-type: none"> <li>Chairman to liaise with payroll provider (Shires Accountants Ltd.)</li> </ul>	Adequate
Health and Safety	Parish Council unaware of safety for: The Clerk Councillors Volunteers Public	H	<ul style="list-style-type: none"> <li>Health and Safety Policy.</li> <li>Provide guidance on safety regimes.</li> <li>Appropriate signage inside and outside the Parish Hall.</li> <li>Maintain levels of soap, hand sanitisers, paper hand towels and tissues.</li> <li>Provide necessary equipment and advice to the person who cleans the Parish Hall.</li> </ul>	Adequate
	Multi access to the Key Press		<ul style="list-style-type: none"> <li>Instructions given to use anti-viral wipes to sanitise the key press each time it is used.</li> </ul>	Adequate
Communication	Public not aware	H	<ul style="list-style-type: none"> <li>Signage in notice boards.</li> <li>Updates on the Parish Council website.</li> <li>Updates on social media.</li> <li>Updates published in the newsletter.</li> </ul>	Adequate
Parish Hall	Parish Hall remains open	H	<ul style="list-style-type: none"> <li>The Clerk updates Councillors with the latest Government Guidelines relating to COVID-19 <a href="https://www.gov.uk/government/collections/coronavirus-covid-19-list-of-guidance">https://www.gov.uk/government/collections/coronavirus-covid-19-list-of-guidance</a></li> <li>Parish Council to review Government Guidelines re: Opening public buildings.</li> </ul>	<p>Adequate</p> <p>Parish Council should monitor any subsequent updates.</p>

	Bookings	L	<ul style="list-style-type: none"> <li>Establish protocol for bookings paid in advance.</li> </ul>	Adequate
	Hirers unaware of Terms and Conditions of hiring the Parish Hall	H	<ul style="list-style-type: none"> <li>Add an addendum (COVID-19) to the usual Terms and Conditions of hiring the Parish Hall which includes an appropriate disclaimer.</li> <li>Hirers asked to produce their own Risk Assessment for each event.</li> <li>Hirers responsible for appointing any external contractor.</li> <li>Hirers asked to control numbers attending the event.</li> <li>Hirers asked to provide their own tea towels.</li> <li>Hirers asked to control numbers using the kitchen and toilets.</li> <li>Hirers informed that sanitisers, soap, tissues and paper towels will be provided.</li> <li>Where possible, doors and windows should be opened frequently to encourage ventilation.</li> </ul>	Adequate
	Loss of income due to closure of the Parish Hall	H	<ul style="list-style-type: none"> <li>Look at possible grant from Local Authority.</li> <li>Look at possible grants from other sources.</li> <li>Insurance claim for 'Business interruption'.</li> </ul>	Adequate
	Cleaning	H	<ul style="list-style-type: none"> <li>Cleaner advised of the latest Government Guidelines relating to COVID-19 <a href="https://www.gov.uk/government/collections/coronavirus-covid-19-list-of-guidance">https://www.gov.uk/government/collections/coronavirus-covid-19-list-of-guidance</a></li> <li>Council to agree frequency of cleaning.</li> <li>Provide appropriate cleaning materials and protective clothing where applicable i.e. disinfectant spray, gloves etc.</li> <li>Maintain levels of soap, hand sanitisers, paper hand towels and tissues.</li> <li>All bins to be emptied regularly.</li> <li>If a person has attended the Parish Hall who displays signs of COVID-19 symptoms, a deep clean must be carried out before it is used again to ensure the hall remains COVID-19 secure.</li> </ul>	Adequate  Parish Council should monitor any subsequent updates.
	Congestion at: Entrance Exits Pinch points	H	<ul style="list-style-type: none"> <li>Notice displayed at the entrance to 'Help keep this Parish Hall is COVID-19 Secure'.</li> <li>Provide hand sanitiser at both entrance and exit to the building.</li> <li>Provide additional bins to discard tissues etc.</li> <li>Provide tissues in the Parish Hall.</li> <li>Provide additional bins to dispose of used tissues.</li> <li>Notice indicating 'Catch it, Bin it, Kill it' to be displayed by each bin,</li> </ul>	Adequate  Parish Council should monitor any subsequent updates.
	Overcrowded toilets	H	<ul style="list-style-type: none"> <li>Notices to encourage 20 second hand washing,</li> <li>Liquid soap, paper towels and hand sanitiser provided,</li> <li>Signage to indicate hand driers are not to be used.</li> </ul>	Adequate
	Events which are unable to adhere to Government Guidelines	H	<ul style="list-style-type: none"> <li>Evaluate individual groups who wish to hire the Parish Hall.</li> <li>Add an addendum (COVID-19) to the usual Terms and Conditions of hiring the Parish Hall which includes a disclaimer which must be signed by the hirer.</li> </ul>	Adequate
	Accidents and Emergencies in the Parish Hall	H	<ul style="list-style-type: none"> <li>Follow existing accident procedure:</li> <li>Government advice: <ul style="list-style-type: none"> <li>People involved in the provision of assistance to others should pay particular attention to sanitation measures immediately afterwards, including washing hands</li> </ul> </li> </ul>	Adequate

Newsletter	Volunteers at risk of being exposed to the virus	H	<ul style="list-style-type: none"> <li>• Volunteers advised of the latest Government Guidelines relating to COVID-19 <a href="https://www.gov.uk/government/collections/coronavirus-covid-19-list-of-guidance">https://www.gov.uk/government/collections/coronavirus-covid-19-list-of-guidance</a></li> <li>•</li> </ul>	Adequate Parish Council should monitor any subsequent updates,

To be approved by Nether Alderley Parish Council: 9<sup>th</sup> May 2023

Signed..... Chairman