

**Yoxford Parish Council**  
**Risk Assessment – November 2023**

**Area: Finance**

<b>Details</b>	<b>Present Control</b>	<b>Improvement Required</b>
Payment of an unauthorised cheque.	All payments are supported by an invoice or authorised record. All payments are minuted. Dual signatories on cheques. Invoice and cheque stub initialled by signatories at time of signing.	None.
Incorrect salary paid.	Time sheet recorded by Clerk. Signatories verify hours and rate paid to Contract of Employment and signed minutes. Time sheet authorised by signatories at time of signing.	None.
Incorrect expenses/mileage paid.	Receipts for expenses presented at time of cheque signing. Mileage record authorised by signatories at time of signing.	None.
No power to pay or no evidence of agreement of Council to make payments.	Council authorisation to pay is minuted with the power used.	None.
Conditions of donations not adhered to.	Any conditions are minuted and reviewed by a designated Councillor.	None.
VAT analysis incorrect.	All purchases are listed in the cash book with a separate VAT column. VAT detailed on invoices. Reviewed annually by internal auditor.	None.
VAT not reclaimed within time limits.	VAT reclaim diarised bi-annually and minuted when completed.	None.
Budget errors and/or reserves inadequate.	Annual budget prepared in support of precept application. Approved by Council and minuted. Actual spend against budget reported quarterly to Council.	None.
Effectiveness of internal audit/auditor.	Full audit plan and scope of audit provided by auditor and approved by Council. Internal audit conducted by SALC.	None.
Errors and/or fraud in financial records.	Accounts are subject to an annual internal audit. Accounts are available for Councillors and parishioners to inspect. Fidelity Guarantee value appropriately set and reviewed annually by Council and minuted. Bank reconciliations are reported quarterly to Councillors and signed by a non-signatory Councillor in accordance with the Financial Regulations.	None.
Precept inadequate.	Annual budget prepared in support of precept application. Approved by Council and minuted.	None.
Cemetery income not banked.	Burial Register and Burial Chart updated for grave allocations and minuted. Regular reconciliation of bank statements to cash book.	None.
Other income not banked.	SCC and ESC grants and precept paid by bank transfer. Other grants received by cheque or bank transfer. Receipt of all income minuted.	None.

	There is no petty cash or float. Regular reconciliation of bank statements to cash book.	
Investment policy inadequate.	Investment of funds held reviewed annually by Council and minuted.	None.
Best value not obtained.	Where possible, three quotes are sought for maintenance contracts, good and services. Quotes considered by Council and decision minuted.	None.
Insurance cover inadequate	Insurance cover reviewed annually by Council and minuted. Insurance cover provided by Business Services at Community Action Suffolk.	None.

### Area: Health & Safety

Details	Present Control	Improvements
Danger to Clerk from being a lone worker.	Members of public must make an appointment to visit Clerk and a Councillor must be present. If not possible, any meeting must be in a public place.	None.
Danger to Contractors/Volunteers when using Council owned equipment.	Personal accident and public liability insurance cover in place. Regular inspection and servicing of equipment. Equipment used by competent and named operators only. Clothing, footwear and protective goggles appropriate to the task are used. Tools are used for their intended purpose only.	Condition of equipment to be reviewed regularly and results documented.
Danger to the Public from Council owned assets.	Personal accident and public liability insurance cover in place. Regular inspection and maintenance of assets. Regular inspection of trees by Tree Warden. Annual inspection of play area equipment by RoSPA qualified inspector. Council review of inspection report minuted. Equipment securely stored in a locked shed.	Condition of assets to be reviewed regularly and results documented.
Damage to third party property from Council owned assets.	Public liability insurance cover in place. Regular inspection of assets. Regular inspection of trees by Tree Warden. Asset register reviewed annually.	Condition of assets to be reviewed regularly and results documented.

### Area: Business Continuity

Details	Present Control	Improvements
Loss or long-term incapacity of Clerk.	Training and support provided. Annual appraisal and salary review. Cover can be provided voluntarily by Councillors. SALC can arrange locum cover.	None.

Holiday cover for Clerk.	Two weeks' notice must be given for holidays of more than five days' duration. Acceptable holiday periods agreed in advance with Chair. Councillors can provide cover.	None.
Incompetence of Clerk.	Support provided by Councillors and SALC. Clerk has attended training courses delivered by SALC and is currently studying for the Certificate in Local Council Administration qualification.	Clerk to obtain CiLCA qualification.
Loss or long-term incapacity of Councillors.	If not enough for quorum, District Councillors will be temporary replacements. Vacancies can be filled by co-option.	Succession planning.
Lack of input and support from Councillors.	The importance of their shared role and responsibilities recognised. Involvement ensured by regularly attending effective Council meetings. Designated Councillors have responsibility for specific areas of the village and representation on village groups.	None.
Incompetence of Councillors	Councillors have read 'The Good Councillors' Guide' issued by NALC. Existing Councillors have received tailored training delivered by SALC. New Councillors are booked to undertake online training modules delivered by SALC.	None.

#### Area: Records Management

Risk	Present Control	Improvements Required
Loss or damage to paper records.	Current records are stored in a metal filing cabinet. Old and important records are stored at Suffolk Records Office. Records are covered by insurance and can be recreated	Signed minutes to be scanned and stored on laptop.
Loss or damage to electronic records.	Laptop backed up monthly to the Clerk's desktop PC with Cloud storage.	
Financial records are inadequate or irregular.	Model Financial Regulations adopted. Annual internal audit conducted by SALC. Financial Position reported monthly to Council. Internal Control Statement adopted and reviewed annually.	None.
Minutes inaccurate or not comprehensive.	Minutes reviewed and approved at next Ordinary meeting.	None.
Inadequate records e.g. cemetery.	Competent Clerk.	None.
Records and/or website do not meet legal requirements.	Regular review of legal requirements by Clerk. Clerk receives regular training by SALC. Regular legal updates received from SALC.	None.
Personal information held is not safe and secure or processed fairly and lawfully.	Council registered as a Data Controller with the Information Commissioner's Office. Clerk attended Data Protection and Freedom Of Information training course delivered by SALC. Clerk attended GDPR training delivered by SALC and ESC. Privacy Notice adopted.	

	Personal Data Audit completed. Subject Data Access Policy and Procedure, Personal Data Breach Policy and a Data Retention and Disposal Policy adopted. Data Protection Impact Assessments will be undertaken when deemed necessary.	
Multiple Freedom of Information requests are received.	Freedom of Information Act Policy approved by Council and reviewed annually. Details of records available to the public and where to obtain them are published on the village website. The Council does not have to comply with 'vexatious requests' or 'repeated requests' if it has recently responded to an identical or substantially similar request from the same person.	

#### Area: Council Members

<b>Risk</b>	<b>Present Control</b>	<b>Improvements Required</b>
Members have a potential conflict of interests.	Declaration of pecuniary and non-pecuniary interests is a standard agenda item at all meetings. At the outset of the meeting, all members are required to formally declare and register any personal or prejudicial interests they may have in respect of any matters under discussion. Dispensations under section 33 of the Localism Act 2011 are applied for by submitting a form to the Clerk prior to the meeting and are considered by Council.	None.
Members fail to comply with the Local Government Association Model Councillor Code of Conduct 2020	Council adopted the LGA Model Code of Conduct 2020 on 11th May 2023. Members are reminded to refresh themselves of its requirements annually. Any breaches of the Code of Conduct are reported to the District Council's Monitoring Officer. All Councillors have completed and submitted the District Council's Register of Interests Form.	None.

Re-adopted: May 11<sup>th</sup> 2023

Reviewed by RFO 28<sup>th</sup> November 2023

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