

**Tutbury Parish Council
Risk Analysis 2018-2019
(Reviewed 19th Feb 2018)**

GENERAL

Risk to, or risks arising from the ownership/leasing of assets and other operations/ responsibilities (where possible) are covered by insurance. Statutes, standing orders, financial regulations, internal and external audits and this policy document, control other matters.

- 1) Recent actions to mitigate risks are highlighted in bold text
- 2) Items for further consideration are in bold italics underlined

INSURANCE COVER

Property

1. Changing rooms – Legionella control - periodic checks are carried on the water system by Sterilizing Services Ltd. Extract fan in roof repaired and a periodic electrical check carried out.
2. Bus shelters subject to annual checks by the council
3. Bench seats –
4. Trophies –.

5. Computer – laptop and projector purchased and insured
6. Play equipment - goal posts at Cornmill Lane and Ferrers Ave
7. Highway signs. –
8. Multi use games area and equipment –
9. Planters in High Street –
10. All 8 planters fall under the planting remit of the Parish Council.
11. Closed churchyard – The council is responsible for the maintenance of the closed area of St Mary's churchyard. The area is mown by a contractor and repairs to retaining walls are carried out periodically. Public indemnity insurance cover is provided by the contractor together with a risk assessment. The southern boundary of the churchyard has as far as possible, been defined and extent of the councils' responsibilities in this area clarified. **Financial Provision for a retaining wall behind the closed church boundary wall has been made and will be monitored. Mowing near the grass bank edges will not be carried out**
12. A set of concrete steps leading to the Church off Church Street has been replaced

The insurance cover for the above items is periodically reviewed and reflects the contents of the council's asset register. Insurance cover is provided through Came and Company (Brokers) by Aviva Insurers

Land

1. Cornmill Lane Playing fields: The entrance road to car park has been repaired and pot holes filled. The path at the pedestrian entrance has been extended and a safety rail fitted

A metal gate and barrier is sited at the main entrance to the Cornmill Lane Playing field (CLPF) fitted with three locks. Keys for the (CLPF) entrance gate/barrier Clerk and a named person from

Tutbury Tigers FC to facilitate access for training sessions with the proviso that the gate & barrier are always locked after use. Should a need to evict unauthorised persons from council leased playing fields, assistance from ESBC would be sought to effect their removal. Costs incurred would be met from the council's contingency reserve.

The **football teams' responsibilities** include removal of debris and litter from the basketball court at the CLPF.

The use of the CLPF by a circus can occur in the summer. The statutory licensing position has been checked with ESBC see Licensing Act 2003 ESBC Statement of Licensing Policy 2015 – 2020 and will be notified to the circus owners. The use of the area is subject to written conditions and appropriate public indemnity insurance cover being provided by the circus.

2. The Triangle

The area is mown by a mowing contractor; trees are inspected periodically by a qualified contractor. A Christmas tree is positioned at yuletide with a battery operated electrical supply for the lights. Trees have been inspected and remedial work carried out on them with Ivy and undergrowth removed. A small stone wall on the boundary of the triangle has been removed.

3. Land adjacent to the path on the approach to the church. Trees and vegetation controlled periodically.
4. A section of the Park Pale ancient monument off Chatsworth Drive has been acquired. *A residents fence has been erected made by a certified contractor to define the boundary.*
5. Trees on council owned land are inspected periodically

Public liability cover is in place up to £10m. **Consideration is to be given to the register of council owned land**

RELIANCE OF THIRD PARTIES TO CARRY OUT WORK AND SERVICES

Contracts: ongoing – all contracts are reviewed annually or bi annually. Contracts are awarded each year where appropriate. Risk assessments for operations are provided by contractors

1. Mowing contract for the Cornmill Lane and Ferrers Avenue playing fields, the contractor is required under the terms of the contract to hold public indemnity insurance to indemnify the council against claims.
2. Street & bus shelter cleaning contracts – This covers the clearing of litter in a defined area of the village and in the council's five bus shelters. **The council will appoint a contractor with suitable experience the council has employee insurance that covers tasks undertaken on the council's behalf**
3. Football team – is responsible for the cleaning of the Cornmill Lane changing rooms. The council's insurance provides cover for this area of work
4. Churchyard contract. Covers the mowing of the grass in the closed churchyard and the burial ground extension at St Marys Church. Payments for contract work are made in line with invoices received.
5. Park Pale contract - A maintenance contract has been let and a risk assessment prepared. The contractor has been notified of restrictions regarding disturbance of the ground stipulated by English Heritage
6. *Elm Lane A strimmer has been obtained and two members of the Friends of Elm Lane have been trained to use it. An annual risk assessment is to be carried out*
7. Banking services. The council has used its current UK based bankers for many years without any major problems; their terms and condition apply. External Audit services. These are carried out by Mazars LLP using the Annual return.
8. Internal audits. Yearly audits are carried out by an auditor appointed annually. **Councillors will carry out periodic checks of the accounts**

Contracts: one off services/works:

1. Capital works & Maintenance works

The council uses contractors for both capital and maintenance work. Standing orders and financial regulations provide for the following:

- The clerk arranges for the provision of goods and services of value up to £100
- The clerk in consultation with the chairman arrange for the provision of goods and services of value up to £500 and in the case of an emergency involving a danger to life, health or property £1,000
- Tenders are invited for contracts in excess of £5,000 and contracts are awarded at parish council meetings. The council is not obliged to accept the lowest tender. If no tenders are received the council can make arrangements to carry out the work as it thinks fit

Payments are made on completion of the work/service carried out to the council's satisfaction. Invoices are generally presented for payment at council meetings and initialled by members except where contract terms dictate payment in between meetings. All payments are recorded in the minutes. Direct debit payments are in place for gas, electricity and water payments for the changing rooms at Cornmill Lane.

Where major contracts are involved, the suitability of the contractor to carry out the work is ascertained by reference to the other councils, consultants and by an assessment of their capabilities.

All contractors must carry public indemnity insurance.

IN HOUSE ACTIVITIES

As the council's proper officer the clerk has the responsibility to progress the council's business in accordance with various statutes, standing orders, financial regulations and council decisions. The clerk is also the council's responsible financial officer (RFO) as required under section 151 of the Local Government act 1972 and is responsible for its financial affairs. The council has agreed the duties of the RFO, the nature of the council's financial records and the financial control documents and measures. These are reviewed periodically. The Clerk has obtained the CiLCA qualification to ensure that the council is operating within current legislation in a professional manner. A council committee structure is in place.

The Council's website will be reviewed to ensure that it complies with the transparency code and all governance documentation is accessible. An ew website will be produced.

An exit policy has been written in the event of unexpected departure or illness of the clerk, policies and procedures will be reviewed/ compiled as required.

Following a revision of audit guidance and the requirement to complete an annual return, the council appoints an internal auditor, to review year-end accounts, financial procedures and internal financial controls and to complete an intermediate audit. The comments of all auditors are reported to the council. An annual review of internal audit procedures is undertaken. The council also has insurance cover for the following:

- Employers liability of up to £10m
- Officials indemnity - £250K
- Slander/libel - £500K
- Loss of cheques up to £1000, loss of money on council premises up to £1000 and at the clerks home £1000
- A fidelity guarantee (i.e. misappropriation of funds by councillors or clerk) of up to £40,000

The council has a code of conduct and a register of councillors interests published on its web site open to public scrutiny. Cllrs interests are reviewed annually. The rights of public to be informed of and to attend meetings and view documents are facilitated.

The council's standing orders are reviewed from time to time, updated and adopted

The council has few 'cash' transactions. Most receipts and payments involve cheques.

Football teams may make direct debit payments for the hire of the football pitch to the Councils bank account. Loss of income of up to £10k Business interruption is covered by insurance.

Special events

The Council helps facilitate special one off community activities such as the Tutbury Festival. This can involve funding local groups, arranging a street closure, obtaining entertainment and other licences; appropriate insurance cover is sought when required. All statutory requirements are complied with.

The use of the car park at Cornmill Lane as an overspill for events held at the castle has been agreed by the council and its insurers. This is subject to adequate stewarding with the site access being manned at all times.

Financial assistance to local organisations

The council gives financial assistance to local organisations from time to time. Applications are made to the council on an application form making the case for assistance. All such applications are considered at council meetings and if authorised, funds are made available under Section 137 of the local government act 1972. The purpose, for which the application is being made, is stated by the organisation applying for assistance and a receipt provided for funds paid is given to the council. Start and completion dates for any project are required. **A grant policy will be compiled.**

Payroll and IT

The loss of payroll and council information due to system failure fire or theft is reduced by regular back up of information. Up to date versions of the programs are maintained. Implementation of cloud storage for back up of information and sharing of information.

Community Building

The Parish council are in negotiation with ESBC and Peveril to secure the building of a community facility a contingency budget has been put in place to cover legal fees and related costs.

Annex A

DUTIES AND RESPONSIBILITIES OF THE PARISH COUNCIL'S RESPONSIBLE FINANCIAL OFFICER

1. Prepare financial reports to cover budget monitoring, fund balances, receipts, payroll, payment of accounts and other relevant matters and report to the council at regular intervals thereon.
2. Prepare draft estimates, when approved by the council form the budget monitoring mechanism during the year and report thereon to the council.
3. Submit the request for the parish council's precept to the borough council at the appropriate time
4. Record regularly all monies received and expended by the council
5. Ensure that all money due to the council billed promptly and in all cases collected promptly
6. Identify the duties of officers and others dealing with financial transactions and ensure as far as possible the division of responsibilities between officers, others and members of the council in relation to significant transactions.
7. Manage cash flow and control of investments and bank transfers
8. Control issuing of cheques
9. The overall management of payroll. Ensure the correct payment of tax and national insurance to the collector of taxes either monthly or quarterly using HMRC's PAYE software
10. Be responsible for the submission of VAT returns and dealing with VAT inspections
11. Verification of supplier's invoices prior to certification for payment
12. Prepare and balance financial accounts and complete the annual return in accordance with the current audit regulations.
13. Produce accounts and records for the council appointed auditor in accordance with current audit regulations.
14. Undertake internal audits of all aspects of the council's affairs.
15. Monitor compliance with the council's financial regulations and ensure that the correct financial systems are in place.
16. Management of insurance and other risks undertaking regular reviews. Process claims as necessary. Report annually to the council on insurance and other risks covered.
17. Maintain the council's register of property and assets and safe storage.
18. Familiarisation with any computer system used for the council's financial records.

Annex B

PARISH COUNCIL FINANCIAL DOCUMENTATION

Minute book	Records all payments made by the council
Financial regulations	Regulates the councils financial affairs, based on NALC model
Invoice file	Contains invoices paid initialled by two members
Chequebook	Current account chequebook, cheques require three signatures – the Clerk and two members. Counterfoils are also signed
Bank Statements	For three accounts provided monthly by the council's bankers (Lloyds) i.e. Current account Instant access account (interest bearing) Premier interest account (interest bearing)
Account transfer slips	Records transfers made between accounts to meet commitments
Deposit credit books	Records payments into accounts
Clerk's expenses book	Records all mileage by the clerk, records all postage costs incurred by the clerk and the clerk's phone and office allowances
Insurance documents	Details of the cover provided by the council's insurance policy
Council budget	Agreed each year – determines precept requirements and guides expenditure throughout the year
Precept request forms	Provided by ESBC to enable precept to be paid at April and September each year
VAT claim form	Enables VAT to be reclaimed from Customs & Excise
Computer records	Enable finalised receipts payments and budget monitoring statements to be produced
Budget monitoring doc's	Monitors council income and expenditure against budget provision, reconciles this with bank statements; produced quarterly
PAYE & NI records	Records payments and returns made to HMRC
Internal auditor's report	The annual audit carried out by the council appointed auditor
Vice chairman's report	The (vice) chairman or nominated Cllr undertakes an intermediate audit
Annual accounts	Records all financial activities of the council during the year. Submitted to the council for approval at the year end

Annual return

Supplied by government appointed auditors for completion by the council to enable external audit of council financial affairs to be undertaken. Three sections are required to be completed, a statement each by the council the internal auditor and the external auditor. The finalised return is reported to the council.