

LITTLE BRICKHILL PARISH COUNCIL - RISK ASSESSMENT

Aim	Risk	Method used to Minimise Risk	Person(s) Responsible	Actions Required / Taken
<p>1. To ensure compliance with the Acts of Parliament, Council's financial regulations and code of conduct.</p>	<p>1. Lack of knowledge of regulations and codes.</p>	<p>Ensure that all Councillors have copies of Code of Conduct and Standing Orders. Highlight essential parts and provide training where possible.</p>	<p>Chairman Clerk</p>	<p>All Documentation is available to view on the website via the following link. www.littlebrickhillparishcouncil.co.uk/Documents_23078.aspx</p>
	<p>2. Absence of standing orders</p>	<p>Ensure that Standing Orders are produced, understood by councillors, and reviewed at least once per year.</p>	<p>Chairman Clerk</p>	<p>The latest version of S/O's were reviewed and adopted at meeting held on the 06/09/21. <i>Clerk to review in July 2023.</i></p>
	<p>3. Items purchased without proper tendering procedures, resulting in accusations of commercial favouritism.</p>	<p>Ensure that all councillors are aware of financial regulations re estimates and full tender procedures.</p>	<p>Chairman All councillors Clerk</p>	<p>See LBPC F/R's that were reviewed and adopted at meeting held on the 06/09/21. <i>Clerk to review in July 2023.</i></p>
	<p>4 Payments made without prior approval and adequate control.</p>	<p>Introduce practice of estimates for all purchases over an agreed figure.</p>	<p>Clerk</p>	<p>See LBPC F/R's that were reviewed and adopted at meeting held on the 06/09/21. <i>Clerk to review in July 2023.</i></p>
	<p>5. Lack of control of signatories to cheques.</p>	<p>Ensure all payments are approved in Council meetings and recorded in minutes. Keep cash payments to a minimum and avoid if possible.</p>	<p>Clerk</p>	<p>See LBPC F/R's that were reviewed and adopted at meeting held on the 06/09/21. <i>Clerk to review in July 2023.</i></p>
<p>2. To identify and regularly review the Council's priorities.</p>	<p>1. Lack of knowledge of how to set objectives, set priorities, and identify risks to their achievement.</p>	<p>All councillors to be made aware of need for objectives and identification of risk. Attend training sessions if practicable.</p>	<p>Chairman Clerk</p>	<p>)</p>
	<p>2. Lack of commitment by council members</p>	<p>Add risk assessment to agenda at least quarterly, reviewing items, and results against those items.</p>	<p>Chairman Clerk</p>	<p>)</p>
	<p>3. No risk analysis carried out.</p>	<p>As at 1 above. Ensure that completion of the risk assessment is given high priority, as a requirement of the Audit Commission.</p>	<p>Chairman Clerk</p>	<p>) A Risk Assessment will be completed at least once a year as part of the Annual Return Submission.</p>

LITTLE BRICKHILL PARISH COUNCIL - RISK ASSESSMENT

	4. No steps taken to combat identified risks	As at 2 above.	Chairman Clerk))))
3. To influence other council departments and Government organisations to fulfil the requirements of the Parish population.	1. Lack of effective lines of communication with other organisations.	Note all communication lines which are essential or beneficial and make information available to all councillors. Establish contacts by name and where possible face-to-face.	Chairman Clerk	MKC are contacted as required for guidance and support.
	2. Lack of effective lines of communication with parishioners.	Take every opportunity to publicise role of Parish Council. Create Parish newsletter if none exists. Effective use of Notice Boards and "fliers". Use key issues to raise profile of PC and to test parishioner's views. Add social event to occasional meeting. Create Annual PC plan and put to parishioners for comment.	Chairman	Via Website and Facebook (on occasions). It has been decided that LBPC will not be producing a Neighbourhood Plan.
	3. Lack of preparation on subjects requiring influence.	Ensure that all councillors are aware of need for careful research and are guided as to where to obtain relevant information on issues under discussion.	Chairman Vice-Chairman Clerk	This is provided by the Chairman / Vice-Chairman / Clerk.
	4. Lack of confidence by Parish Councillors.	As at 1 above. Experienced councillors to assist newcomers to establish essential contacts. Delegate responsibility for specific contacts to individual councillors	All Councillors	This has been adopted and is currently working.
4. To ensure that all councillors are aware of their responsibilities, and possible liabilities, and to provide adequate insurance cover for all possible risks	1. Lack of knowledge of possible culpability of councillors.	Creation of standing orders and familiarisation with those where greatest risk occurs.	Clerk All Councillors	The latest version of S/O's were reviewed and adopted at meeting held on the 06/0921.
	2. Lack of education of Councillors regarding culpability.	As at 1 above. Delegate responsibility to one or two councillors to assist newcomers to understand culpability. Attend any training courses available.	Chairman Clerk	This is provided by the Chairman / Vice-Chairman / Clerk.

LITTLE BRICKHILL PARISH COUNCIL - RISK ASSESSMENT

	3. Inadequate insurance cover taken out – property, personal liability, employer’s liability.	Review risk assessment by including on agenda of PC meetings at least once a year. Delegate responsibility for keeping up to date with insurance requirements to an individual councillor.	Clerk	Clerk to ensure that this is covered as an agenda item when necessary.
5. To keep appropriate books of account accurately and up to date throughout the financial year.	1. Lack of knowledge of accounting requirements	Ensure that all councillors are familiar with current financial regulations and include them in standing orders. Regularly review standing orders. Appoint a councillor (or Clerk) as the RFO to take overall responsibility for financial management.	Chairman Clerk	S/O’s and Financial Regulations reviewed and adopted at meeting held on the 06/09/21. <u>Clerk to review in July 2023.</u> Clerk has been appointed as RFO.
	2. Lack of commitment to accounting requirements.	As at 1 above. RFO to produce financial reports at all meetings. Internal audit reports to be made available to all councillors and any recommendations to be acted upon promptly.	Clerk	Financial reports are reviewed at every Parish Council meeting. Internal Audit reports are reviewed annually as part of the Annual Return.
	3. Bank charges unnecessarily incurred	RFO to carry out regular inspection of books of account. Internal audit to be undertaken periodically during the current financial year.	RFO / Clerk	A review of accounts is conducted quarterly at Parish Council meetings.
	4. Inaccuracies in recording amounts totals in books of account, and bank reconciliations.	RFO to ensure that books of account are formatted in such a way that internal controls are included and activated. Regular internal audits to advise on internal controls required.	RFO / Clerk	A review of accounts is conducted quarterly at Parish Council meetings.
	5. Inaccuracies and interest losses caused by account transfers.	Keep number of accounts to a minimum but ensure that any large credit balances are deposited in an interest-bearing account.	RFO / Clerk	We have one account, and this is reviewed monthly.
	6. The most beneficial interest terms not being employed.	Ensure that favourable interest rate is obtained in deposit accounts and review against alternatives but bearing in mind the risks in changing accounts.	RFO / Clerk	We have one account, and this is reviewed monthly.
	7. Inadequate control of cash receipts and payments.	Avoid cash payments and receipts if possible. Where cash payments and receipts are unavoidable use a properly controlled petty cash account with a set maximum balance.	RFO / Clerk	N/A.

LITTLE BRICKHILL PARISH COUNCIL - RISK ASSESSMENT

	8. Books of account not kept up to date/ invoices not posted promptly.	Regular checks by RFO and internal auditor. Financial reports at all PC meetings.	RFO / Clerk	Books are checked monthly by the Clerk and a review of accounts is conducted quarterly at Parish Council meetings.
	9. Internal controls not in place or not operated.	As at 8 above.	RFO / Clerk	Books are checked monthly by the Clerk and a review of accounts is conducted quarterly at Parish Council meetings.
	10. Payments missed or delayed due to inadequate filing of invoices.	As at 8 above.	RFO / Clerk	Books are checked monthly by the Clerk and a review of accounts is conducted quarterly at Parish Council meetings.
	11. Clerk taken ill or leaves without replacement	Appoint a councillor as RFO to be familiar with all aspects of financial matters.	RFO / Clerk	Chairman to stand in as a substitute if required.
6. To ensure that payments made from council funds and the use of assets, represent value for money, are adequately managed, and comply generally with the wishes of the residents.	1. Lack of knowledge of wishes of residents.	As at 3.2. Ensure residents are consulted on all major financial issues.))
	2. Use of funds not giving value for money.	Effective budget planning processes. Creation of annual plan after consultation process. Creation of outline 2/3-year plan.))
	3. Use of funds not in accordance with the wishes of the residents	As at 2 above Appointment of RFO to create effective financial management. Internal audit checks to cover consultation process.))
	4. Charges for use of facilities inadequate.	Effective financial management by RFO. Internal audit checks.	Chairman / RFO / Clerk	The Precept is managed monthly, and the agenda is available for all residents to view on the Notice Boards and can attend the meetings if they wish. Also meeting dates and agenda are available on the Little Brickhill Parish Council's website.
	5. Fund raising not properly controlled or not in accordance with regulations.	All councillors to be aware of need to check regulations before commencing fund-raising activities. Effective financial management by RFO.))

LITTLE BRICKHILL PARISH COUNCIL - RISK ASSESSMENT

<p>7. To ensure that the annual precept requirement results from an adequate budgetary process; progress against the budget is regularly monitored; and reserves are appropriate.</p>	<p>1. Lack of knowledge of budgetary process, and Council regulations.</p> <p>2. Lack of commitment to budgetary process.</p> <p>3. Inadequate consideration of requirements for annual precept.</p> <p>4. Calculation not in accordance with Council regulations.</p> <p>5. Inadequate internal controls with regard to monitoring expenditure.</p> <p>6. Reserves too low.</p>	<p>Include regulations in Standing Orders issued to all councillors. Place item on agenda early in year to remind councillors of budget process and actions required. Delegate responsibility for managing budgetary process to one councillor or to councillor appointed as RFO.</p> <p>As at 1. Above. Involve all councillors in budgetary process not solely the clerk.</p> <p>Place item on agenda early in year to remind councillors of budget process and actions required. Delegate responsibility for managing budgetary process to one councillor or to councillor appointed as RFO. Start consideration of calculation at least 4 months prior to submission date.</p> <p>Create annual and 2/3 plans to assist in process.</p> <p>Checks by RFO and Internal Auditor.</p> <p>Checks by RFO and Internal Auditor. Financial and budget progress reports to all PC meetings. As at 5 above.</p>	<p>Chairman / RFO / Clerk</p> <p>Chairman / RFO / Clerk</p> <p>Chairman / RFO / Clerk</p> <p>Chairman / RFO / Clerk</p> <p>Chairman / RFO / Clerk</p>	<p>))) This issue is reviewed at the half year stage by all Councillors and in November and December when budgets are set.)))) This happens in November and December each year when budgets are set.)))) Conducted on a quarterly basis. Monitored monthly.</p>
<p>8. To explore all possible sources of income, and to ensure that expected income is fully received.</p>	<p>1. Lack of knowledge of possible sources of income e.g., grants.</p> <p>2. Lack of commitment to pursue possible sources of income.</p> <p>3. Receipts not banked or not banked promptly.</p> <p>4. Debts not pursued promptly.</p>	<p>Appoint a councillor as Grants Officer to gain experience of all grants available and application procedures.</p> <p>As at 1.</p> <p>Regular checks by councillor appointed as RFO. Internal audit checks.</p> <p>As at 3 above.</p>	<p>RFO / Clerk</p> <p>RFO / Clerk</p> <p>Clerk</p> <p>RFO / Clerk</p>	<p>)) To be addressed when required.))) Reviewed monthly. N/A</p>

LITTLE BRICKHILL PARISH COUNCIL - RISK ASSESSMENT

	5. VAT claims not made promptly or made incorrectly.	Ensure Clerk has appropriate and up-to-date VAT official publications. Regular checks by councillor appointed as RFO. Internal audit checks.		VAT claim to be submitted at least once a year.
9. To ensure that salaries paid to employees and amounts paid to contractors are paid in accordance with council regulations, and adequately monitored.	1. Inappropriate rate of pay to employees. 2. Tax and NI arrangements not in accordance with regulations. 3. Amounts paid to contractors not in accordance with contract and inadequately monitored.	Ensure employee regulations are available and understood by Clerk. Checks by councillor appointed as RFO. Internal audit checks As at 1 above. Internal audit checks Checks by councillor appointed as RFO. Appoint councillor to monitor contract work carried out.	Chairman / RFO / Clerk Clerk Clerk	Salary to be paid in accordance with National published Salary Scales. Clerk to ensure that all rules are followed. Clerk has run a PAYE System from 03/09/12. This is reviewed monthly at Parish Council meetings.
10. To ensure that year end accounts are prepared on the correct accounting basis, on time, and supported by an adequate audit trail.	1. Lack of knowledge of Council regulations and procedures. 2. Late or non- submission of annual accounts. 3. Year-end accounts not prepared, inaccurate, or not in accordance with Council requirements. 4. Inadequate audit trail from records to final accounts.	Include financial regulations in Standing Orders. Attend training seminars where available. Include a time table in Standing Orders. Councillor appointed as RFO to monitor progress against timetable and report to PC meetings. Checks by councillor appointed as RFO. Internal audit checks As at 3 above.))))) Chairman Clerk))))))))))) Year-end accounts are prepared by the Clerk and are reviewed at the April meeting. These are subject to an annual internal audit and are signed off at the June meeting and submitted as part of the Annual Return.)))))
11. To identify, value, and maintain all the assets of the Parish Council, and ensure that asset and investment	1. Lack of knowledge of assets of Parish Council.	Ascertain and record all assets for which Parish council is responsible. Create permanent asset register.	Clerk))))))

LITTLE BRICKHILL PARISH COUNCIL - RISK ASSESSMENT

<p>registers are complete, accurate and properly maintained.</p>	<p>2. Assets lost or misappropriated</p> <p>3. Inadequate or inaccurate valuation of the council's assets.</p> <p>4. Asset register not established or inadequately maintained.</p>	<p>Establish who is responsible for security and maintenance of each asset. Appoint councillor responsible for regular monitoring of location and use of assets.</p> <p>Arrange for periodic review of valuations and arrange for professional valuation where necessary. Internal audit checks.</p> <p>Create asset register in accordance with Audit Commission requirements.</p>	<p>Clerk</p> <p>Clerk</p> <p>Clerk</p>	<p>Reviewed annually as part of the Internal Audit and Annual Return submission.))))))))))</p>
<p>12. To comply with appropriate Government legislation regarding disability, racial equality, safeguarding children etc.</p>	<p>1. Lack of knowledge of applicable legislation</p> <p>2. Lack of public awareness of applicable legislation.</p> <p>3. Failure to comply with applicable legislation.</p>	<p>Clerk to have all appropriate legislation available. Review liabilities and responsibilities periodically at PC meetings.</p> <p>Include, as appropriate, in any public consultations.</p> <p>As at 1 above</p>	<p>Clerk</p> <p>Clerk</p> <p>Clerk</p>	<p>)) Clerk to ensure that he/she are up to date with current legislation and include as agenda items, when required.))</p>
<p>13. To carry out adequate safety checks on all buildings, properties, and equipment for which the council is responsible.</p>	<p>1. Lack of information on properties, buildings, and equipment.</p> <p>2. Lack of knowledge of safety requirements.</p> <p>3. Lack of commitment to carrying out safety checks.</p> <p>4. Complete a review of all trees that are under the control of the Parish Council</p>	<p>Ensure that all current legislation and advice is held by Clerk. Include in asset register all properties for which PC responsible.</p> <p>Ensure that all current legislation and advice is held by Clerk. Place subject as item on PC meeting agenda at regular intervals.</p> <p>As at 2 above. Delegate responsibility to individual councillors.</p> <p>Ensure that a safety check is conducted at least once a year.</p>	<p>Clerk</p> <p>Clerk</p> <p>Clerk</p> <p>Clerk</p>	<p>))) The main asset is the Community Centre, and any issues are covered at the regularly held meetings of the Community Centre Committee. Also, an update will be available as an agenda item at each Parish Council meeting.)) <i>Some overhanging trees near the Play equipment – Clerk will obtain a quotation for consideration at a future Parish Council meeting.</i></p>

LITTLE BRICKHILL PARISH COUNCIL - RISK ASSESSMENT

	<p>5. Complete a review of any Bus Shelters under the ownership of the Parish Council.</p> <p>6. Ensure that MKC carry out safety checks on the Play Equipment on the Recreation Ground.</p> <p>7. Complete a review of any benches under the ownership of the Parish Council.</p> <p>8. Undertake regular safety checks to the 2 Notice Boards.</p> <p>9. Undertake regular checks to the boundary fences on the Recreation Ground.</p> <p>10. Pavements</p> <p>11. Overhanging Bushes / Shrubs</p> <p>12. Damaged Road Surfaces</p>	<p>Ensure that this is checked at least on a six-monthly basis.</p> <p>Ensure that these are checked annually.</p> <p>Ensure that these are checked at least on a six-monthly basis.</p> <p>Ensure that these are checked on a six-monthly basis.</p> <p>Ensure that these are checked on a six-monthly basis.</p> <p>Ensure that these are checked on a six-monthly basis.</p> <p>Ensure that these are checked on a regular basis.</p> <p>Ensure that these are checked on a regular basis.</p>	<p>Clerk</p> <p>Clerk.</p> <p>Clerk.</p> <p>Clerk.</p> <p>Clerk</p> <p>Clerk.</p> <p>Clerk.</p> <p>Clerk</p>	<p><u>A repair is required. Cllr T Wheaton agreed to investigate.</u></p> <p><u>No problems as at 26/06/2023.</u></p> <p><u>No problems as at 26/06/2023.</u></p> <p><u>No problems as at 26/06/2023.</u></p> <p><u>No problems as at 26/06/2023.</u></p> <p><u>The Pavement on Great Brickhill Lane from the flats to the entrance of Wyness Avenue requires a safety check / repair by MKCC. Clerk to report this again as soon as possible.</u></p> <p><u>Overhanging shrubs on the pavement near the Church require pruning again. Clerk has reported this to MKCC on the 2 June 2023 reference No FS521023674.</u></p> <p><u>Clerk to undertake an audit as soon as possible.</u></p>
--	---	---	--	--