

Thanington Without (Civil) Parish Council Risk Assessment – Financial

Item	Detail	Assessment	Regulations	Action
Book Keeping	Record of the Council's income and expenditure.	Inaccurate or failure to maintain records properly could lead to loss of income, overcharging by suppliers or misappropriation of Council funds	Regulation 6 & 20	Review Financial regulations annually
Purchase orders	Goods, services and works acquired on behalf of the Council.	Failure to observe Standing Orders and Financial Regulations could lead to overpayment, improper acquisitions or breach of Code of Conduct.	Regulations 7, 8 & 10	Review Financial regulations annually
Purchase payments	For goods, services and works on behalf of the Council.	Potential for overpayment and inappropriate payments.	Regulation 8 & 10	Review Financial regulations annually
Annual Budget	Statement of Council's estimated income and expenditure for each year.	Risk of failure to provide for services to be provided, over/under statement of Precept.	Regulation 3 & 5	Review Financial regulations annually
Income	Precept and other income received by Council.	Lack of controls could result in loss of income, misappropriation of cash.	Regulation 14	Review Financial regulations and fidelity insurance annually
Petty Cash	Minor operating expenses of the Council.	No Risk PC does not operate Petty Cash	Regulation 12	Review Financial regulations annually
Payroll	Payment of wages and salaries to Council employees.	Failure to deduct, correct tax and NI contributions, failure to comply with current legislation on employment terms and conditions.	Regulation 9 & 10	Review Financial regulations annually
Asset Control	Record of Council's Assets and investments.	Failure to maintain or review could result in undervaluing. e.g. insurance.	Regulation 15 & 17	Review Asset Register annually
Bank Reconciliation	Record of the Council's transactions in respect of income and expenditure.	Failure to undertake monthly reconciliation could result in loss of income, inappropriate payments or misappropriation of funds.	Regulation 11	Review Financial regulations annually
Year end accounts	Statement of financial activity of the Council for each year.	Failure to provide an accurate statement of the Council's financial transactions for each year.	Regulation 21	Review Financial regulations annually
Insurance	Insurance cover provided for Council's financial and other activities.	Inadequate cover could lead to financial loss and legal claims against Council.	Regulation 16	Review Insurance Schedule annually

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Financial Records	Record of Council's financial transactions.	Failure to ensure safekeeping and updating of records.	Regulation 1 & 2	Review Financial regulations annually
Internal Audit	Review of systems and controls implemented by Council.	Failure to secure independent internal audit and record audit results.	Regulation 18	Review Financial regulations annually
External Audit	Completion of the Audit Commission process.	Failure to comply with statutory requirements for completion and publication of Audit.	Regulation 19	Review Financial regulations annually

Risk Assessment – Administration

Functions	Powers & Duties	Statutory Provision	Assessment	Action
Bye Laws	Power to make bye-laws in regard to open spaces and burial grounds	Open spaces Act 1906 s, 12 & 15	Compliance with legislation	Undertake periodic review of bye-laws
Charities	Duty to receive accounts of parochial charities.	Charities Act 1960 s, 32	Compliance with legislation	Undertake periodic review of charity administration and investment.
Parish buildings and documents	Powers to direct as to their custody	Local Government Act 1972 s,226	Loss of records and archives	Ensure kept in safe and suitable storage
Assume function delegated by another authority.	Power to assume delegated functions	Local Government Act 1972 s, 101	None	None
Ensure effective discharge of Council duties	Carry out local appraisal. Promote awareness of local environment. Manage property effectively.	Local Government Act 1972 s, 111	Safety of users of Council facilities and open spaces	None
Buy or lease land for the community		Local Government Act 1972 s, 124	None	None
Act for the benefit of the community	Work on Rivers or Ponds. Provision of waste bins. Traffic problems	Local Government Act 1972 s, 137	Ensure safety of public, access. Promote clean streets and public area's.	Carry our annual review of signs and bins
Clocks	Power to provide public clocks	Parish Councils Act 1957 s,2	Safety of siting of clock	None
Raise money through a precept		Local Government Act 1972 s, 150	Unacceptable or inadequate level of Precept.	Ensure budgeting exercise reflects current and future needs of the Council.

Functions	Powers & Duties	Statutory Provision	Assessment	Action
Train Councillors		Local Government Act 1972 s, 175	Lack of knowledge could lead to poor decision making.	Ensure Councillors receive details of all training offered.

Risk Assessment – Planning

Functions	Powers & Duties	Statutory Provision	Assessment	Action
Town & Country Planning	Right to be notified of planning applications	Town and Country Planning Act 1990, Schedule 1, para 8	No Risk	None
Town & Country Planning	Respond to Planning Application	Local Government Act 1972, Schedule 16, para 20	No Risk	None

Risk Assessment – Open Spaces

Functions	Powers & Duties	Statutory Provision	Assessment	Action
Allotments	Powers to provide allotments. Duty to provide allotment garden if demand unsatisfied	Smallholdings & Allotments Act 1908 ss, 23, 26, 42	Safety of allotment holders Loss of income to Council	None
Burial grounds and cemeteries	Power to acquire and maintain, power to provide, power to contribute towards expenses of cemeteries.	Open Spaces Act 1906 ss, 9 & 10 Local Government Act 1972 s, 214 Parish Councils & Burials Authorities Act 1970 s, 1	Safety of visitors and contractors	Regular inspection of cemetery, monuments and headstones.
Bus Shelters	Power to provide and maintain shelters	Local Government Act 1953 s,4	Safety of users	Ensure regular inspection and maintenance
Closed Churchyards	Assume responsibility for a closed churchyard	Local Government Act 1972 s,214	Safety of users and visitors	Regular inspection of cemetery, monuments and headstones.
Litter	Provision of receptacles	Litter Act 1983 ss 5, 6	Concern for hygiene	Ensure regular emptying and disposal of rubbish
Open Spaces	Power to acquire land and maintain	Open Spaces Act 1906 ss,5, 6	None	None
Recreation	Power to acquire land, for, or to provide recreation grounds, public walks and open spaces.	Public Health Act 1875 s,164 Local Government Act 1972 Open Space Act 1905	Safety of users and hirers	None
Rights of Way	Erect signs for a right of way, create a right of way. Maintain a right of way. (Highways Authority consent)	The Countryside Act 1968 s,27 Highways Act 1980 s, 30, 43, 98	None	Annual check of Rights of way

Functions	Powers & Duties	Statutory Provision	Assessment	Action
Roadside seats	Provide roadside seats (Highways Authority consent)	Parish Councils Act 1957, Schedule 1	Safety of users	Maintain regular inspections and upkeep
Litter and Animal droppings	Must keep own land free of litter and dog faeces	Environmental Protection Act 1990 and litter (Animal Droppings) Order 1981.	Safety to public and hygiene issues	Regular inspections and provision of animal and litter bins.