

**BISHOP'S HULL PARISH COUNCIL
RISK ASSESSMENT AND INTERNAL CONTROLS MAY 2018**

Area	Risk	Level*	Control
Finance	Banking	M	Current and deposit accounts held at with The Unity Trust bank. . Cash cannot be withdrawn Funds can be transferred between accounts once scheduled by The clerk and authorised by two signatories. FSCS compensation scheme does not cover Local authorities.
	Loss of cash through theft or dishonesty	M	Most income received by online bank transfer. Any cheques or cash received are paid into the bank account within 7 days Internal auditor checks financial records to invoices and cheque/paying in book and bank statements. Detailed record kept of fees received in cash. Money at Clerks or Councillors dwelling cover by insurance up to the sum of £2,500 No cash float to be held. Fidelity insurance of £500,000 in place
	Financial controls and records	L	Monthly bank reconciliation prepared by the Clerk, checked by non-signatory Councillor, the same Councillor can view the online bank statements. Copies of the receipts and payments account are sent to this Cllr with the bank reconciliation monthly. Two signatories required to authorise all online payments and on all cheques with signatories also initialling the relevant counterfoil and invoice. The Clerk schedules all online payments and holds the cheque book and prepares cheques for signature but is not an authorised signatory. Internal audit carried out half yearly and external audit annually.
	Compliance with VAT refund	L	VAT payments and claims calculated by the Clerk. Internal auditor checks.
	Sound budgeting to underlie annual precept	L	3-year budget overview in December (looking ahead to see if a precept increase will be required in the next three years). Precept request sent to TDBC. Once Precept is confirmed, detailed budget is set in January/February. All income and expenditure is reported to Council every 6 weeks. Quarterly reports are produced to compare budget to actual spend.

Amended 24th May 2018

	Compliance with borrowing restrictions	L	Yes, should Council require borrowing facility. Not currently applicable.
Liability	Risk to 3 rd party, property or individuals	M	Public Liability Insurance £10,000,000 Personal accident insurance covers: Councillors, Clerk, Employee's and Voluntary workers. Reviewed annually.
	Legal liability as consequence of asset ownership	L	Up to date asset register maintained. Not considered worth insuring benches, noticeboards and dog bins against damage. Leaf blower and War Memorial are covered by the insurance policy. Regular maintenance undertaken of benches and noticeboards.
Employer liability	Compliance with employment law	L	Employers Liability insurance £10,000,000 in place. Clerk keeps Council informed of employment requirements.
	Compliance with HMRC requirements	L	RTI submissions completed monthly PAYE payments made quarterly Clerk undertakes all dealings with HMRC. Auto Enrolment implemented for eligible staff Internal auditor carries out checks at each inspection.
	Safety of staff and visitors	M	Health & Safety risk assessments carried out re employees and volunteers. Risk assessments to be carried out before any public event for which the Parish Council had sole responsibility. Personal accident and public liability insurance in place.
Legal liability	Ensuring activities are within legal powers	M	Clerk clarifies legal position on any new proposals. Legal advice sought where necessary.
	Proper and timely recording via the minutes	L	Council meets every 6 weeks, including the annual parish meeting and the annual meeting of the Parish Council. Parish Council minutes are distributed to members and are made available to the public via the Clerk, on the Facebook page and on the Village web site. Libel and Slander insurance of £250,000 in place
	Proper document control	L	Legal documents kept by Clerk. Other data stored in accordance with the Data Protection Act. Historic data transferred to records office. All documentation backed up to memory sticks, the clerk keeps one and Chairman has the other.
Councillor propriety	Registers of interest and gifts and	L	Registers in place and available for inspection. A copy of all members forms are returned to TDBC.

Amended 24th May 2018

	hospitality		
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***L – Low M – Medium H - High**

Note: In addition to the above, the following are reviewed on an annual basis –
Standing Orders & Financial Regulations
Insurance cover
Contracts of employment
Code of Conduct
Risk Assessment & Internal Controls

May 2018