

PEBMARSH PARISH COUNCIL
Operational & Financial Risk Assessment
Reviewed and Adopted 20 March 2019

- Scale**
- 1 Council unable to operate
 - 2 Council can only operate with additional outside assistance
 - 3 The working of the Council is hindered but can operate in some functions
- Likelihood**
- 1 A very real danger requiring immediate action
 - 2 Could happen and plans should be made to avoid
 - 3 Unlikely to happen, but must be aware

	Risk	Scale	Likelihood	Prevention	Action
1	Operational				
A	All Members resign/fail to attend – no quorum	1	3	Keep Members motivated. All members to attend training	Seek advice from Braintree DC/EALC concerning election or co-option. Inquorate meeting cannot proceed.
B	Clerk leaves without notice	1	2	Keep Clerk motivated and trained and any issues raised dealt with promptly.	Chairman to arrange locum cover via EALC. Recovery of laptop and all other files and PPC property to be arranged.
C	Meetings not properly conducted, Council acts without legal power	2	3	Clerk to obtain legal advice from EALC or other organisation as required/appropriate.	Clerk to monitor decisions. Training of members and Clerk.
D	Code of Conduct not observed	2	2	Code to be understood, and acted in accordance with, by all Members.	Copy of Code issued to all members. Training for Councillors and Clerk to be attended.

E	Standing Orders not observed	2	3	Orders to be understood, and acted in accordance with, by all Members and Clerk.	Standing Orders reviewed annually by Council and to be kept up to date. Up to date copy issued to all Members following review.
F	Loss of confidence by parishioners	1	3	Training of Members and good PR	Councillors to attend training. Good communication with parishioners – noticeboards and website to be kept up to date.
2	Administrative				
A	Loss of records	3	3	Secure storage of paper records and back-up of computer records	Clerk to be provided with adequate storage facilities. Archive minute books deposited at the Essex Records Office. Laptop records stored on Dropbox (cloud storage).
B	Computer failure	3	2	Documents stored remotely. Laptop covered under insurance.	Documents stored on Dropbox (cloud storage) and therefore remote from laptop hardware.
C	Inadequate insurance	3	3	Comprehensive inventory of Council property on asset register, and risks regularly reviewed. Refer to specialist if necessary.	Clerk to continually review and add/remove items as necessary. Parish Council to review annually. Checked at annual Internal Audit.
3	Subsidiary Activities				
A	Village Hall – admin or financial failure	3	3	Village Hall to have own Risk Assessment	Regular contact with Village Hall Committee.

4	Financial				
A	Theft of Assets – cash or property	1	2	Adequate insurance and audit (internal and external)	Members to check assets regularly; annual review. Members to ensure that insurance is in place and reviewed annually. Internal and External audits carried out each year.
B	False accounting/fraud	2	2	Proper accounting procedures to be applied, insurance and internal audit	Members to scrutinise invoices/cheques and initial accordingly. Each transaction is minuted. Finance reports presented to Council at each meeting. Members to ensure that insurance is in place. Independent Internal Audit undertaken each year.
C	Failure to manage Budget properly	2	2	Current financial statements to be scrutinised at every meeting	Budget reviewed annually. Clerk to provide bank reconciliation and copy of accounts at each meeting, showing expenditure against budget.
D	Inappropriate contracting procedures	2	2	Correct tendering procedures to be followed via Standing Orders and Financial Regulations. Advice to be sought if needed.	Clerk to advise on procurement procedure. Standing Orders and Financial Regulations kept up to date.
E	Bad debts	2	2	All debts reviewed at each meeting	Clerk to provide this financial information.

F	Provide proper opportunity for exercise of elector's rights in accordance with Accounts and Audit Regulations.	3	2	Transparency regulations known and kept up to date. Website in place. Noticeboards kept accessible and up to date.	Clerk to ensure the Notice of Public Rights and Publication of Unaudited Annual Return displayed correctly. Documents required by Transparency regulations posted on the Parish Council website and available for public to access.
5	Other				
A	Legislative changes	3	3	Members and Clerk to monitor	All need to be aware. Advice from EALC/Braintree DC/NALC to be sought as required. Clerk to keep up to date via EALC/SLCC/NALC and to attend training events.
B	War, insurrection or riot	1	3	Emergency Plan and recovery procedures.	Emergency Plan and recovery procedures reviewed annually.