

Mattersey Parish Council

Risk Assessment

The Council has a continuous policy of risk assessment throughout the year and is conscious of specific key areas. The Council's policy with regard to these areas is detailed below:

Parish Cemetery¹

This is maintained throughout the year with particular regard for the public's safety. The graves are inspected regularly with particular attention paid to the fixing of headstones. All new headstones must be fitted with an earth anchor as stipulated in the requirements of the National Association of Monumental Masons Safety Code. Any old headstones which require re-fixing must meet the same Code of Practice. Any headstone deemed to be in a dangerous condition is laid flat in accordance with the requirements of the Health & Safety at Work Act 1974 in respect of the safety of cemetery memorials.

Insurance²

The Council's Insurance covers risks identified in accordance with guidance from the National Association of Local Councils. These are: Public Liability, Employers Liability, Fidelity Guarantee, Libel and Slander Indemnity, Officials Indemnity, Personal Accident and street furniture cover. The insurance cover is reviewed annually to ensure that it continues to meet the Council's needs.

Financial³

The Council has prepared a risk assessment in respect of financial risks and controls within the sphere of the Council's affairs. The risk assessment is reviewed annually to ensure that it reflects the Council's measures and safeguards.

¹ Local Authorities' Cemeteries Order 1977

² Local Govt Act 1972s140 & 140A

³ Accounts & Audit Regulations 2015

Risk	Control Measure	Reporting
Invoices		
Validity	RFO check against order/Minutes/Powers	Monthly to PC
Vat Registration	Check by RFO, copy of VAT registration requested from new suppliers	Internal Audit
Duplicate Invoice Incorrect addition Vat Calculation	Accounts system	Monthly to PC Annually to PC
Timing of payment	As per order	Monthly to PC
Payment to correct payee	RFO and cheque signatory	Monthly to PC
Correct allocation of invoices to Budget	Accounts system	Monthly to PC
Cash handling		
Cheques	2 signatures on approved order or agreed expenditure and on due date ⁴	Monthly to PC
Movement between bank accounts	Electronic instruction to Bank by RFO and 2 authorised signatories ⁵	Monthly to PC (view statements)
Cash	Receipt Book to be maintained by RFO for cash when applicable Issue receipts (Public to be made aware)	Monthly report of receipt of cash and reconciliation, Chair to initial bank statements
Assets		
Register and location/protection	RFO to maintain register	Annual in Accounts
Insurance	RFO to arrange	Review by PC at renewal

⁴ In accordance with Financial Regulations & Accounts & Audit Regulations 2015

⁵ In accordance with Financial Regulations & Accounts & Audit Regulations 2015

Purchase/dispose of asset	By decision of Council in full session	Record in PC minutes
Deeds to land	Safe storage/location	Record in PC minutes

Risk	Control Measure	Reporting
Insurance		
PI/EL, property (street furniture), officials indemnity, libel, personal accident	Adequate cover to be arranged by RFO	Review by PC at renewal
Subcontractors	Copy of certificate to be obtained by RFO prior to work commencing	Internal audit
Budget		
Accuracy of planning process	Forecast to Year end	Each quarter to PC
Reserves	Inclusion in budget	Review by PC at Budget approval
Appropriateness against PC objectives	Account system	Monthly to PC
Correct allocation	Account system	Monthly to PC
Lettings		
Annual tenancy agreement	Formal agreement	Internal audit
Cemetery		
Increase in net expenditure	Review fees annually	Report to Parish Council
Internal Audit	Monitor scope of audit and competence	Report to Parish Council
Risk Assessment		
Review of risk assessment	Annual review before internal audit	Report to Parish Council