

## **LAUGHTON PARISH COUNCIL 2020/2021**

### **Risk Assessment Management Policy (Financial)**

Most of this is set out in the Parish Council's Financial Policy

**PRECEPT** This is reviewed annually (November) with a reminder from Wealden District Council in December. Notified to WDC by Clerk (RFO) in December. Received half yearly.

**LOW RISK**

**BANK BALANCES** This is reviewed monthly with reports to the Parish Council and full reports quarterly.  
Build up small reserve to ensure adequacy of funds and precept.  
Internal Council Auditors and Clerk (RFO).  
The Clerk receives no cash.

**LOW RISK**

**GRANTS** Clerk or Councillor appointed to claim for grants towards project.  
Following claims procedure properly  
Starting project before grant assured  
Internal Council Auditors and Clerk (RFO) to monitor

**LOW RISK**

**INVESTMENTS** Only one investment account other than the Current Account.  
Check interest  
Check Investment Policy with Council  
Review policy of the Council Annually when setting the Budget.  
The Parish Council

**LOW RISK**

**SALARIES** Set by Council when setting precept. Payroll services in place S P Goacher will ensure all requirements are met.  
Checked by Council Internal Auditors that calculations are correct.  
Tax is shown (Clerk always an employee and not self-employed) and paid monthly.  
Procedures in place in Financial Regulations to be followed for appointment of employees. Ensure that checks are made, passport, birth certificate etc  
Ensure that employees have Contract of Employment.

**LOW RISK**

**EXPENSES** As this is a small authority it is unlikely that goods would not be supplied without the Clerk (RFO) or Council knowing. Procedure for this is in the Financial Regulations

**LOW RISK**

**ASSETS REGISTER** Clerk keeps this updated within regulations laid down by the Audit Commission. This keeps control of Parish Council's property. Amended regularly to reflect capital purchases last amended March 2019.

**LOW RISK**

**RENTS ETC** Ensure that all monies owed to the Council is collected. This will be visible in the Annual Accounts.

**LOW RISK**

**VAT** Check and calculate the VAT on invoices before paying. Claim within the time limits. This is claimed every six months or yearly depending on the amount to claim and controlled through the accounting system which is computerised.

**LOW RISK**

**Clerk working from home:**

**COMPUTER** Clerk works from home with Parish Council owned laptop and own equipment. Positioning of this equipment has been checked that it complies with regulations. No trip hazards. A fire extinguisher and Smoke Alarm are in position to reduce risk. Regular breaks are taken when using Visual Display Unit. The Clerk will work on the computer with sufficient lighting and ensures that she takes regular breaks from the Visual Display Unit.

**LOW RISK**

**VISIT** The Clerk receives no visits at home other than Internal Auditors when she will always have someone else in the house. The Clerk will ensure that someone is present in the house when a Member of the Council visits.

**LOW RISK**

**FILING** The Clerk keep minimum files at home. (at present with Clerk) This is in a locked cabinet. All information is held on disc or memory stick to reduce loss of data. A Member of the Council will

keep a copy of records in case of fire. The clerk is to invest in a new backup system.

**LOW RISK**

**OTHER AREAS OF PARISH COUNCIL RESPONSIBILITY**

- |              |   |
|--------------|---|
| The Green    | Risk Assessment/Inspection to be undertaken out by ROSPA<br>3 Yearly, regular visual checks will be undertaken by Members of the Council. <b>LOW RISK</b> |
| Pelham Field | Risk Assessment/Inspection to be undertaken out by ROSPA<br>3 Yearly checks are also undertaken by the Primary School and field users. <b>LOW RISK</b>    |
| Play Area    | Risk Assessment/Inspection annually by ROSPA and monthly inspections are undertaken by Lewes District Council.<br><b>LOW RISK</b>                         |
| Pond         | Risk Assessment/Inspection to be undertaken out by ROSPA<br>3 yearly <b>LOW RISK</b>  |
| Bus Shelter  | Maintained by the Parish Council inspected at annual asset check.<br><b>LOW RISK</b>  |

Reviewed 20<sup>th</sup> March 2019 agenda item 10.5

Reviewed 13<sup>th</sup> May 2020 agenda item 14.7

Fiona Hensher

Clerk to Laughton Parish Council