



This document sets out Tedburn St Mary Parish Council's approved and agreed practices. Any deviation must be made by resolution of the full Council and recorded below.

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Subject	Risk(s)	High (H) Med (M) Low (L)	Management/control of Risk	Review/Assess/Revise



Precept	Appropriate precept to enable Council to carry out its Statutory Duties	?	At the October meeting the RFO presents a budget report comprising figures for the previous year actual spend, the 6-month actual spend to date, a projected position for the end of year outturn based on expected figures and/or costings and a forecast of running costs and planned projects for the next financial year. Using this information, the council agrees the required monies for all costs for the following year and applies specific figures to budget headings, with due consideration to keeping the precept to an appropriate level for the benefit of the parish whilst keeping the impact of any increase to a minimum. The total of this minus any other anticipated sources of income, is resolved to be the amount of the precept requested by the clerk from Teignbridge District Council. When the money is received the RFO informs the council.	Costs incurred that are not included in the budget are taken from general reserves. The the bank is reconciled monthly and the budget is monitored by the clerk and a report presented at least quarterly to council for consideration.
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Financial controls and records¹	Inadequate checks	?	Monthly bank reconciliation prepared by the clerk and checked by the Chair at the meeting. Two out of three signatories required per cheque/BACS payment. Internal and external audit. Any financial obligation/activity is moved by full council and minuted. All payments are subject to a resolution and minuted. Any s 137 payments subject to full resolution before work commences.	Existing procedure adequate. Financial regulations reviewed annually.
Banking	Inadequate checks Bank error	? ?	The council has Financial Regulations which set out the requirements for banking, cheques and the reconciliation of accounts. Accounts are annually reviewed by the internal and external audit.	Existing procedures adequate. Review Financial Regulations as necessary.
Cash	Loss through theft or dishonesty	?	The council has no petty cash or float. Any cash transaction made by the clerk, when a cheque is not acceptable or suitable, are receipted and then reimbursed by cheque	Existing procedures adequate.

¹ Accounts and Audit Regulations 2015



Grants received	Receipt of grants	?	The Parish Council has benefitted from grants but does not presently receive any regular grants.	Policy and procedure would be developed when required.
Grants given	Awarding grants	?	The Parish Council has a grants policy, procedure and supporting documents to support its grants process. The awarding of grants is taken into account during the budget round. All such expenditure goes through the required Council process of approval, minuted and listed accordingly if a payment is made using s 137 powers.	Council has a grants policy which is used for the awarding of all grants.
Best value and accountability	Work awarded incorrectly. Overspend.	?	For goods and services over £500 the clerk will try to obtain three quotes and these may include online prices and prices from recent suppliers. seeks three quotes. Goods and services over £500 must be approved by a duly delegated committee or full council and items over £2,000 must be authorised by full council and included in the approved budget.	Existing procedure adequate and included in Standing Orders and Financial Regulations.



Salaries and associated costs.	Salary paid incorrectly Unpaid PAYE Unpaid pension		The clerk's salary is paid regularly. Any overtime is subject to full council approval beforehand, if time does not allow, is approved by the Chair and then taken to full council at the next meeting. Expenses are paid quarterly and travel expenses every six months and subject to receipts and records and full council approval. NI, PAYE and pension payments are deducted from the clerk's pay as required. PAYE is paid monthly	Existing procedure is adequate
VAT	Reclaiming		The Council has Financial Regulations which set out the requirements. The VAT is claimed annually in January for the previous calendar year so it is received in the bank before the end of the financial year in which it was claimed	Existing procedure is adequate
Annual Return	Submit and publish various sections within deadlines		The Annual Return is completed by the clerk. It is then submitted to the internal auditor, who has a Level 4 qualification. The return is then signed off by council, with any improvements recommended by the internal auditor discussed at full council and for resolution if appropriate. It is then checked and sent to the external auditor	Existing procedure is adequate



			within the time limit and publication of Exercise of Public Rights.	
Legal Powers	Illegal activity or powers L	?	All activity and payments within the powers of the Parish Council will be subject to a resolution at full Council Meetings, including any expenditure requested by a delegated committee or the clerk and as set out in the Financial Regulations.	Existing procedure is adequate
Insurance	Adequacy Cost Compliance Fidelity guarantee	? ? ? ?	An annual review is undertaken of all insurance arrangements. Employers' liability, public liability and fidelity guarantee are a statutory requirement. Current levels as per the insurance schedule	Existing procedure is adequate
Council records	Loss through damage, fire, theft or corruption of computer	?	The Parish Council's electronic records are stored on the council's computer. & in Councils secure online drive. Back ups are done daily onto a hard drive stored into an office with an alarm within the garden of the clerk's home. Archived records are stored in a locked metal cabinet at the village hall which is in a building with an alarm	Adequate risk control in place



Business continuity	Council unable to continue its functions due to unexpected circumstances	?	All files and recent records kept at the clerk's home. Computer back up of files on hard drive in clerk's home & in Councils secure online drive. If the clerk is indisposed a booklet with instructions and passwords is held by the Chair and a copy is filed online on the clerk's computer.	Adequate risk control in place
Meeting locations	Suitability Health and Safety	?	The Parish Council meetings are held at either the Tedburn St Mary or the Pathfinder village halls. Both locations have appropriate facilities for the clerk and members of the council and are regularly used by the public, local businesses, committees and clubs and subject to all necessary health and safety regulations and managed by their own Management Committees.	Adequate risk control in place
Clerk	Loss of clerk Fraud Actions	<p>?</p> <p>?</p> <p>?</p>	The requirements of Fidelity Insurance Guarantee are adhered to. Clerk to be provided with any relevant training, reference books, access to assistance and legal advice. A fund to be established in allocated reserves to enable any future clerk to be CiLCA qualified unless	Consideration to be given during budget setting. Membership of DALC maintained.] Monitor working conditions. Membership of SLCC maintained.



			already qualified. Other training should be considered in the annual budget round appropriate to new councillors and clerk and new legislative requirements.	
Council assets:- street furniture, benches, play area equipment, noticeboards, bus stops, Millennium Orchard, play area, car park	Damage to or theft of, vandalism, bad weather, etc	?	An assets register is kept up to date and insurance based on this list held at the appropriate level for all items. Regular checks are made on all equipment by members of the parish council working groups and a maintenance contractor is employed to keep them clean and safe. Appropriate repairs are undertaken when identified and a full council resolution for the spend.	Existing procedures adequate
Maintenance	Poor condition/performance of parish public amenities	?	All assets owned by the Parish Council are checked and maintained regularly by council working groups and a maintenance contractor is employed by the council to clean and clear public spaces in the village as laid out in the maintenance contract of employment and according to the risk assessment for the role including use of equipment. The Millennium	Existing procedures adequate



			Orchard and play area are monitored by a working group who report back to the council on a monthly basis. In addition an annual RoSPA inspection is carried out on the play area.	
Minutes, agenda, statutory documents	Accuracy and legality Non-compliance with statutory requirements	?	Minutes and agendas are produced in the prescribed method and adhere to legal requirements. Minutes are approved and signed at the next meeting. Minutes and agendas are displayed according to legal requirements. Business conducted at meetings is managed by the Chair.	Existing procedures adequate
Public Liability	Risk to third party, property or individuals	?	Risk assessments in place for contractors. Insurance in place. Risk assessment of public spaces in place	Existing procedures adequate
Employer Liability	Non-compliance with Employment law	?	Clerk receiving CiLCA training Membership of DALC and SLCC for advice Personnel Working Group to oversee Either previously qualified CiLCA clerk or commitment to undertake training	Existing procedures adequate
Legal Liability	Legality of activities Appropriate and	?	Clerk to seek advice on legality of new projects or invite qualified professional to advise council	Existing procedures adequate



	proper reporting via Minutes		where appropriate.	
Members' Interest	Conflict of Interest Register of Members' Interests	<p>?</p> <p>?</p>	Councillors have a duty to declare any interest at the start of the meetings. Register of Members' Interests form to be updated with any changes.	Existing procedures adequate
Data Protection	Policy provision	<p>?</p>	The Parish Council adheres to its Data Protection policy and the Retention and Disposal of Information Policy	Existing procedures adequate
Freedom of Information (FOI)	Policy provision	<p>?</p>	Publication scheme in place The council is aware that if a request came in it could create additional hours of work.	Considered during budget rounds and a reserve built to provide some cover. Existing procedure adequate

Signed _____ Name _____ Position _____ Date _____

Original signed copy held by clerk