

ASTON, COTE, SHIFFORD & CHIMNEY PARISH COUNCIL

CLERK'S BRIEFING NOTES

PARISH COUNCIL MEETING ON 1 FEBRUARY 2018

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Correspondence sent since 4 January 2018

- 1) Letter to Des Johnston, accepting quotation for playing field grass cutting
- 2) Letter to Ubico Ltd, accepting quotation for verge cutting and war memorial garden maintenance
- 3) Letter to Aston & Cote Primary School containing grant cheque

ASTON, COTE, SHIFFORD & CHIMNEY PARISH COUNCIL ANNUAL REVIEW OF PARISH COUNCIL'S RISK ASSESSMENT

1.0 Introduction

- 1.1 As part of its Annual Governance Statement which is submitted to the external auditor the Parish Council is required to confirm that “we have carried out an assessment of the risks facing the council and taken appropriate steps to manage those risks.”
- 1.2 The Practitioner's Guide to Governance and Accountability for Local Councils, produced by NALC states that “risk management is the process whereby local councils methodically address the risks associated with what they do and the services which they provide. The focus of good risk management is to identify what can go wrong and take proportionate steps to avoid this or successfully manage the consequences. Risk management is not just about financial management; it is about ensuring the achievement of objectives set by the council to deliver high quality public services.”
- 1.3 The council is expected to keep the risks it faces under review and to formally review the risk assessment at least once per year.
- 1.4 Aston, Cote, Shifford & Chimney Parish Council last carried out a review of its risk assessment in February 2017.

2.0 Risk Assessment Review 2018

- 2.1 The Clerk has reviewed the risk assessment.
- 2.2 The Clerk is proposing the inclusion of a new section relating to Data Protection and the Freedom of Information Act (highlighted in grey).
- 2.3 The Clerk is not proposing any further amendments, although it is for the Council to make the final decision on whether the risk assessment is complete and whether any amendments need to be made.

3.0 Recommendation

- 3.1 That the Parish Council considers the risk assessment, proposing any amendments considered necessary. If there are no amendments to be made, that the Parish Council approves and adopts the risk assessment as attached.

Prepared by Helen Sandhu, Clerk & RFO
27 January 2018

ASTON, COTE, SHIFFORD & CHIMNEY PARISH COUNCIL RISK ASSESSMENT

Originally adopted at a meeting of the Parish Council on 6 March 2008

Last reviewed and reapproved at a meeting of the Parish Council on 2 February 2017

Business Area	Risk	Likelihood	Impact	Control Measures
Clerk	Misappropriation of funds	L	H	<ul style="list-style-type: none"> • Recruitment procedures – interview/references • Maintain appropriate level of fidelity guarantee insurance • Bank reconciliation checked to original documentation on a quarterly basis by Chairman
	Poor performance/incompetence	L	H	<ul style="list-style-type: none"> • Recruitment procedures – interview/references • Membership of SLCC • Training courses • Oversight by experienced councillors
	Health & safety issues – lone working at home	L	M	<ul style="list-style-type: none"> • Require Clerk to keep up to date on Health & Safety issues • Employers' liability insurance
	Loss of trained and experienced Clerk through resignation	M	M	<ul style="list-style-type: none"> • Recruitment procedures – ensuring Clerk is committed • Training • Support

Clerk's Briefing Notes – Meeting on 1 February 2018

Business Area	Risk	Likelihood	Impact	Control Measures
Councillors	Bringing Parish Council into disrepute) L) H	<ul style="list-style-type: none"> • Obtain training on Code of Conduct and other regulations/procedures as appropriate • Ensure Councillors have up to date documentation on Code of Conduct • Clear procedural Standing Orders • Libel and slander insurance • All official correspondence to be sent by the Clerk • Official media contact to be conducted through Chair, with statements to be agreed by Parish Council
	Not declaring an interest as necessary			
	Misrepresenting Parish Council; acting in isolation but claiming to represent Council			
	Health and Safety	L	L	<ul style="list-style-type: none"> • Personal Accident insurance
Legal/Statutory Powers	Acting outside of legal powers	M	H	<ul style="list-style-type: none"> • Use of reference books • Membership of NALC – referring new and unclear matters to them • Identify legal power for new activities before commit to them • Legal powers used for expenditure noted on agendas and minutes
	Not maximising use of legal powers – missing out on things the Parish Council are permitted to do	M	L	

Business Area	Risk	Likelihood	Impact	Control Measures
Data Protection & Freedom of Information	Not complying with Data Protection Regulations or Freedom of Information Act	M	H	<ul style="list-style-type: none"> • The Parish Council is registered with the Information Commissioner as a Data Controller • Model Publication Scheme as recommended by Information Commissioner adopted by Parish Council on 4 December 2018 • Model Publication Scheme published on Parish Council website • Clerk trained on Freedom of Information Act to appropriate level • All Parish Council records to be held by Parish Clerk only; councillors made aware of need to destroy records containing personal data • Physical files kept in locked cabinets; electronic files maintained on a computer protected with up-to-date firewall and anti-virus software with password required for access • Clerk and councillors to receive appropriate training on new General Data Protection Regulations 2018 • Data Protection Officer to be appointed if required by new Data Protection Act (1998)

Clerk's Briefing Notes – Meeting on 1 February 2018

Business Area	Risk	Likelihood	Impact	Control Measures
Public Involvement	Acting without a mandate from the public represented by the Parish Council	M	H	<ul style="list-style-type: none"> • Encourage local residents to register as candidates for elections • Support local Parish magazine, enter an article providing updates from the
Public Involvement				<p>Parish Council in each edition of the magazine Parish Council pages on Parish website – includes recent Minutes</p> <ul style="list-style-type: none"> • Parish Council Twitter account • Actively promote Annual Parish Meeting • Keep Parish Noticeboards up to date with Parish Council news • Update Parish Plan as considered necessary
Procedures	Not following correct procedures for meetings – exposing decisions taken to challenge	L	M	<ul style="list-style-type: none"> • Use of reference books • Membership of NALC – referring new and unclear matters to them • Training of Clerk • Experience of Councillors • Ensure Councillors are aware of procedure for calling Extraordinary Meetings • Clear procedural Standing Orders

Clerk's Briefing Notes – Meeting on 1 February 2018

Business Area	Risk	Likelihood	Impact	Control Measures
Emergencies	Not dealing effectively with major local emergencies	L	H	<ul style="list-style-type: none"> • Basic emergency plan developed. Consider further development of emergency procedures • Ensure Councillors are aware of procedure for calling Extraordinary Meetings in event of emergency
Records	Loss by fire/flood/computer failure	L	L	<ul style="list-style-type: none"> • Records kept in secure premises • Back-ups of computerised records maintained
	Destruction by error	L	L	<ul style="list-style-type: none"> • Clerk to refer to legal time period for document retention before destroying records • Clerk to consider historical significance of records before destroying them, and if in any doubt to seek advice from Parish Council/third party expert
Financial	Poor cashflow management	M	H	<ul style="list-style-type: none"> • Recruitment procedures – appointment of suitably qualified/experienced Clerk, and identification of training needs
	Poor record keeping	L	H	
	Failure to comply with VAT/Inland Revenue regulations	L	M	

Clerk's Briefing Notes – Meeting on 1 February 2018

	Failure to comply with audit regulations	L	M	<ul style="list-style-type: none"> • Training for Clerk • Training for Councillors • Reference books • Financial Procedure Manual maintained; changes to procedures to be agreed at Parish Council meeting • Retention of suitable internal auditor to check accounts and records on an annual basis • Quarterly accounts circulated to Councillors and included on meeting agendas • Actual cash balance notified to Councillors on a monthly basis • Expenditure checked against budget before it is committed to • Bank reconciliation checked to original documentation on a quarterly basis by Chairman
	Inadequate precept	L	H	<ul style="list-style-type: none"> • Budget prepared by Clerk following input from Councillors • Precept set on basis of draft budget

Clerk's Briefing Notes – Meeting on 1 February 2018

Business Area	Risk	Likelihood	Impact	Control Measures
	Incorrect salary payments made	L	M	<ul style="list-style-type: none"> • Changes to salaries decided at Parish Council meetings and minuted • Salary payments made are signed (cheque or online) by 2 Councillors
	Payments made to incorrect suppliers/for wrong amount	L	M	<ul style="list-style-type: none"> • Payments to be made included on agenda of full Parish Council meetings for review/approval • Payments signed (cheque or online) by 2 Councillors • Original invoices provided to Councillors signing cheques • Direct Debit payments to be limited and mandates signed in accordance with cheque signature procedures
	Not maximising interest	L	L	<ul style="list-style-type: none"> • Maximise funds kept in interest bearing account • Review banking arrangements from time to time
	Not maximising grant income	L	L	<ul style="list-style-type: none"> • Consider availability of grants when undertaking new projects and apply for any that are appropriate
Suppliers/Contractors	Poor reputation of supplier/contractor impacting on Parish Council	L	M	<ul style="list-style-type: none"> • Obtain references before trading with new supplier/contractor as appropriate
	Supplier/contractor not properly insured	L	M	<ul style="list-style-type: none"> • Obtain copy of current insurance as appropriate

Clerk's Briefing Notes – Meeting on 1 February 2018

Business Area	Risk	Likelihood	Impact	Control Measures
	Competitive Pricing/Best Value	L	M	<ul style="list-style-type: none"> • Quotation/tender procedures specified in Standing Orders and followed for new contracts
	Management of relationship with major supplier/contractor	L	M	<ul style="list-style-type: none"> • Consider need for dealings with contractor/supplier to be carried out by more than one member of the Parish Council, particularly for initial meeting and signing off work • All paperwork to be routed through Clerk
Benches	Health and Safety – risk of injury to public	M	H	<ul style="list-style-type: none"> • Public liability insurance • Inspect every 6 months • Carry out maintenance where necessary
	Loss/Damage	L	L	<ul style="list-style-type: none"> • Visual confirmation of existence at least every 6 months • Ensure properly secured • Theft/accidental damage insurance
War Memorial	Health and Safety – risk of injury to public	L	M	<ul style="list-style-type: none"> • Public liability insurance • Inspect every 6 months • Carry out maintenance where necessary
	Loss/Damage	L	M	<ul style="list-style-type: none"> • Theft/accidental damage insurance
Bus Shelters	Health and Safety – risk of injury to public	M	H	<ul style="list-style-type: none"> • Public liability insurance • Inspect every 6 months • Carry out maintenance where necessary
	Loss/Damage	L	L	<ul style="list-style-type: none"> • Theft/accidental damage insurance

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Business Area	Risk	Likelihood	Impact	Control Measures
Notice Boards	Health and Safety – risk of injury to public	L	M	<ul style="list-style-type: none"> • Public liability insurance • Inspect every 6 months • Carry out maintenance where necessary
	Loss/Damage	L	L	<ul style="list-style-type: none"> • Visual confirmation of existence at least every 6 months • Ensure properly secured • Theft/accidental damage insurance
Dog Bins/Litter Bins provided by Parish Council	Health and Safety – risk of injury to public	L	M	<ul style="list-style-type: none"> • Public liability insurance • Inspect every 6 months • Carry out maintenance where necessary
	Loss/Damage	L	L	<ul style="list-style-type: none"> • Visual confirmation of existence at least every 6 months • Ensure properly secured
Electrical Equipment	Health and Safety – risk of injury to user/fire risk	L	H	<ul style="list-style-type: none"> • Only purchase electrical equipment that complies with current safety standards • Keep equipment properly maintained • Users to do a visual check on flexes for wear and tear every six months and remove damaged equipment • Test electrical equipment as appropriate

Financial Matters**1. Cash Balances**

	£
<i>SANTANDER CURRENT ACCOUNT</i>	
Balance at 31 December 2017	NIL
Transactions in month	NIL
Balance at 31 January 2018	<u>NIL</u>
 <i>UNITY TRUST CURRENT ACCOUNT</i>	
Balance at 31 December 2017 (as previously reported)	20,248.48
Bank charges 3 months to 31 December 2017	(18.00)
January payments	(1,536.85)
Balance at 31 January 2018	<u>18,693.63</u>
 <i>NATIONWIDE DEPOSIT ACCOUNT</i>	
Balance at 31 December 2017	39,106.79
Transactions in month	NIL
Balance at 31 January 2018	<u>£39,106.79</u>
 <i>SANTANDER BUSINESS DEPOSIT ACCOUNT</i>	
Balance at 31 December 2017	535.31
Transactions in month: interest received	0.14
Balance at 31 January 2018	<u>£535.45</u>
 TOTAL CASH HOLDING AT 31 JANUARY 2018	 <u>£58,335.87</u>

Bank Reconciliations at 31 December 2017SANTANDER CURRENT ACCOUNT

	£
Bank Statement Balance at 31 December	NIL
Reconciling items	
NONE	NIL
Cash Book Balance at 31 December	<u>NIL</u>

UNITY TRUST CURRENT ACCOUNT

	£
Bank Statement Balance at 31 December	21,995.52
Reconciling items	
BP H Sandhu	402.84
BP Oxford City Council	262.20
Chq 300032 Aston Minibus	1,000.00
Chq 300033 SLCC	100.00
Cash Book Balance at 31 December	<u>20,230.48</u>

SANTANDER DEPOSIT ACCOUNT

	£
Bank Statement Balance at 31 December	535.31
Reconciling items	
NONE	NIL
Cash Book Balance at 31 December	<u>535.31</u>

NATIONWIDE DEPOSIT ACCOUNT

	£
Bank Statement Balance at 31 December	39,106.79
Reconciling Items	
NONE	NIL
Cash Book Balance at 31 December	<u>39,106.79</u>
Total Cash Balances at 31 December	<u>59,872.58</u>

ASTON, COTE, SHIFFORD & CHIMNEY PARISH COUNCIL
9 MONTHS ENDED 31 DECEMBER 2017
RECEIPTS & PAYMENTS ACCOUNT

	Relevant Statute	BUDGET		ACTUAL	PRIOR YR
		Full Year Budget 2017/18	Budget for 9 months 2017/18	9m ended 31 Dec 2017/18	9m ended 31 Dec 2016/17
RECEIPTS					
Precept		25,582	25,582	25,582.00	25,055.00
Council tax support grant (WODC)		559	559	559.00	760.00
Grants (grass cutting)		1,049	1,049	1,048.60	1,048.60
Interest		30	23	0.48	5.48
Sundry					8.00
VAT refund received					702.17
TOTAL RECEIPTS		27,220	27,213	27,190.08	27,579.25
PAYMENTS					
<i>Ordinary Expenditure</i>					
Clerk's Salary	LGA 1972, s112	4,445	3,332	3,332.00	3,266.20
Office equipment	LGA 1972, s111				
Office running costs	LGA 1972, s111	500	375	320.42	224.07
Bank charges		72	54	54.00	18.00
Website	LGA 1972, s111				193.20
Insurance	LGA 1972, s111	432	432	401.67	411.86
Audit	LGA 1972, s111	200	200	200.00	200.00
Village Hall Rental/Cost APM	LGA 1972, s111	40	40	18.50	32.39
Subscriptions	LGA 1972, s143	362	327	312.29	208.04
Chairman's Allowance	LGA 1972 s15(5)	100	75	7.50	
<i>Expenditure under Statute</i>					
Grass Cutting - verges & War Mem	HA 1980, s116	4,961	4,961	2,491.94	2,497.30
Grass Cutting - playing field	LG(MP)A 1976, s19	1,296	1,296	1,152.00	1,152.00
Grants - See Separate Analysis		3,950	3,250	3,305.00	1,740.00
Dog & Litter Bin Emptying	Litter Act 1983	217	163	146.24	159.39
Training & Travel	LGA 1972, s174	220	110		
Clock Maintenance	PCA 1957, ss2 & 6	440	220	509.00	638.00
Bus Shelter Cleaning	LG(MP)A 1953, s4	110	83	27.00	81.00
Repairs (incl Cote phone kiosk)		500	375	264.13	
<i>Expenditure from "Free Resource" (S137)</i>					
Village maintenance/Lengthsman		1,500	1,125	437.00	190.00
Subscriptions		111	111	106.00	106.00
Grants - See Separate Analysis		1,400	150	150.00	150.00
<i>Projects</i>					
Southlands Noticeboard		1,800	1,800	1,371.55	
VAS on Bampton Road		5,000			
Queen's Birthday Medals	LGA 1972, s137				367.29
Bench donated to Comm.Trust				20.00	324.98
Bench at Southlands				324.98	
Pedestrian Barrier Works					421.81
Defib at Village Hall	PHA 1936 s234				
Contingency Sum		5,000			
VAT Paid				928.01	882.81
TOTAL PAYMENTS		32,656	18,478	15,879.23	13,264.34
Excess/(Deficit) of Receipts over Payments for Financial Year		(5,436)	8,734	11,310.85	14,314.91
Reserves					
Opening at 1 April		48,562	48,562	48,561.73	
Closing at period end		43,126	57,296	59,872.58	
Closing reserves analysis:					
Working day to day balance		8,650	24,532	22,109.08	
Contingency Reserve		0		5,000.00	
Recreation reserve		34,476	32,764	32,763.50	
		43,126	57,296	59,872.58	

ASTON, COTE, SHIFFORD & CHIMNEY PARISH COUNCIL
FINANCIAL YEAR 2018/19
FINAL APPROVED 4 JANUARY 2018

	Relevant Statute	Budget 2017/18	Currently expected outturn 2017/18	Final Budget 2018/19
RECEIPTS				
Precept		25,582	25,582	26,026
WODC Grant		559	559	513
OCC grass cutting grant		1,049	1,049	1,049
Interest		30	101	101
Sundry				
		<u>27,220</u>	<u>27,291</u>	<u>27,689</u>
EXPENDITURE				
Recurrent Expenditure				
<u>Ordinary Expenditure</u>				
Clerk's Salary	LGA 1972, s112	4,445	4,445	4,621
Office equipment	LGA 1972, s111			
Office running costs	LGA 1972, s111	500	400	500
Bank charges		72	72	72
Website costs				
Insurance		432	402	422
Audit		200	200	200
Village Hall Rental/Cost APM	LGA 1972, s111	40	19	40
Subscriptions	LGA 1972, s143	362	340	382
Chairman's Allowance		100	23	100
<u>Expenditure under Statute</u>				
Grass Cutting - verges & WM	HA 1980, s116	4,961	4,236	5,805
Grass Cutting - playing field	LG(MP)A 1976, s19	1,296	1,080	1,530
Grants paid under statute		3,950	3,755	3,950
Dog & Litter Bin Emptying	Litter Act 1983	217	219	228
Training & Travel	LGA 1972, s174	220		220
Clock Maintenance	PCA 1957, ss2 & 6	440	509	229
Bus Shelter Cleaning	LG(MP)A 1953, s4	110	108	110
Repairs		500	318	500
<u>Expenditure from "Free Resource" (S137)</u>				
Village maintenance (Lengthsman)		1,500	656	1,500
Subscriptions (CPRE & ORCC)		111	106	110
Grants - See Separate Analysis		1,400	1,400	1,400
Total Recurrent Expenditure		<u>20,856</u>	<u>18,288</u>	<u>21,920</u>
<u>Projects</u>				
Replacement of Southlands Noticeboard		1,800	1,372	
VAS on Bampton Road		5,000		
Bench donated to CT			20	
Bench at Southlands			385	
Cleaning of War Memorial				3,000
New playground donation				11,326
Total Project Spend		<u>6,800</u>	<u>1,777</u>	<u>14,326</u>
Contingency Budget		5,000		5,000
OVERALL EXPENDITURE		<u>32,656</u>	<u>20,065</u>	<u>41,246</u>
SURPLUS/(DEFICIT) FOR THE YEAR		(5,436)	7,226	(13,557)
Reserves				
Opening at 1 April		48,562	48,562	55,788
Closing at 31 March		<u>43,126</u>	<u>55,788</u>	<u>42,231</u>
Closing reserves analysis:				
Working day to day balance			16,312	5,000
Contingency reserve			5,000	
Recreation reserve			34,476	34,476
Traffic Calming Reserve				2,755
			<u>55,788</u>	<u>42,231</u>