

To be reviewed/amended at May 2016 meeting.

Tarporley Parish Council Responses to the NALC Checklist

Table 1 Areas where there may be scope to use insurance to help manage risk

Risk Identification

The council holds insurance with AON covering:- public liability, employers liability, money, fidelity, property loss or damage, officials indemnity, libel & slander, personal accident, legal expenses.

Internal Controls

The council holds an asset register that is used for the basis of regular maintenance and inspections. Play area is inspected by approved inspector. Insurance is reviewed at the time of renewal. The council uses one of the major insurers of local authorities.

Internal Audit Assurance

The council engages an independent professional internal auditor (registered by the Institute of Chartered Accountants in England and Wales) to undertake an internal audit as specified by the Audit Commission in Section 4 of the "Annual Return for Local Councils in England and Wales".

Table 2 Areas where there may be scope to work with others to help manage risk

Risk Identification

For regular and ad-hoc activities the council employs contractors under formal contract including requirements for public liability insurance and health and safety legislation.

No petty cash arrangements (as specified in standing orders) but cash accepted for payments, banking is with a high street bank and there is no borrowing or lending.

The council owns no buildings or road going vehicles. Equipment stored in a leased building is insured and key issue limited.

The council procures some specialist Christmas lighting services from the principal authority.

The council does not loan, rent or lease buildings or equipment to local groups.

The council has procured specialist services of principal authorities, architects, solicitors, environmental specialists and safety specialists in relation to the cemetery, playground and public lighting column flower baskets.

The play area equipment is subject to CCTV recording.

Internal Controls

The council has standing orders covering contract arrangements and a standard set of business terms and conditions.

Contracts are monitored by the Clerk with reports to council and reviewed by the council for best value on an annual basis.

Services are accountable to the Clerk or the Clerk in consultation with councillors.

Working groups provide scrutiny of the small number of contracted services.

Procurement is in accordance with standing orders.

A nominated councillor reviews the books (including monthly bank reconsolidation) on a monthly basis and reports to the council meeting, a different councillor inspects the books on at least one occasion during the year.

Internal Audit Assurance

The council engages an independent professional internal auditor (registered by the Institute of Chartered Accountants in England and Wales) to undertake an internal audit as specified by the Audit Commission in Section 4 of the "Annual Return for Local Councils in England and Wales" and in accordance with the 2010 Practitioner's Guide.

The legal powers are recorded in the minutes against actions or expenditure.

Table 3 Areas where there may a need to self manage risk

Risk Identification

Financial records are kept using a commercial software package developed for small local councils and subject to monthly inspection by a councillor that is recorded in the minutes..

Legal powers are stated in the budget and minutes.

HM Revenue returns are stored with the accounts and inspected by councillors and the internal auditor.

The Clerk monitors NALC, SLCC and County Association briefings and keeps required PAYE and VAT records. The Clerk has attended Inland Revenue VAT training.

Monthly budget statements are provided to councillors.

Councillors considers the adequacy of council and expenditure performance.

All granted funds relate to identified expenditure for which physical evidence or formal statements are requested.

Minutes are numbered and page numbered, electronic, paper and web copies are kept. Older minutes and financial records are held in a steel cabinet prior to ultimate transfer to County Archives

A record book for F.O.I. requests is kept, other enquiries are logged in the clerk's chron' book.

Monthly meeting minutes record all current material issues.

Consultation timetables are met through working group or councillor or clerk reporting back to regular meetings or if necessary by ad-hoc meetings.

The council has achieved Quality Council status and a nominated councillor considers and monitors Quality Status issues.

Formal documents are recorded in the minutes, documents are stored in named files.

Registers of interests, gifts and hospitality are kept and members are reminded of the need to update the interest register at the annual meeting.

Members sign the code of conduct, the clerk complies with his formal contract.

SLA's reviewed by Clerk for risk exposure and mitigation implemented.

Annual memorial stability check introduced for cemetery.

Disaster recovery and business continuity process for key data implemented.

Internal Controls

A nominated councillor inspects the books each month and reports to the monthly meeting. A councillor inspects and initials each invoice for payment at the monthly meeting.

Expenditure powers are recorded against each cheque in the minutes.

PAYE and NIC payments made quarterly and annual return on time.

The Clerk's contract is subject to annual review.

Not VAT registered and VAT reclaimed annually except when large VAT reclaims are outstanding in which case an ad-hoc claim is made.

The council receives a monthly budget monitoring statement.

Performance monitoring is undertaken by the council (or working groups).

Grants are for specific items and no loans are made.

Minutes are numbered and those not currently required in the Clerk's files are kept in a metal cabinet or sent to the County Archives.

Publication and complaint procedures are in place.

Consultations are handled as per standing orders and recorded in the minutes.

A nominated councillor reviews Quality Status.

Documents are managed as per standing orders.

The Clerk maintains records interests, gifts and hospitality.

Adoption of codes of conduct are recorded in the minutes and statements held by the Clerk.

Cemetery memorial check noted in minutes and cemetery memorial register book.

Backup of computer data and password lists passed to the Chairman at the monthly meeting.

Internal Audit Assurance

The council engages an independent professional internal auditor (registered by the Institute of Chartered Accountants in England and Wales) to undertake an internal audit as specified by the Audit Commission in Section 4 of the "Annual Return for Local Councils in England and Wales".