

Risk Assessment for Emergency Payments

...
 18.2. The Council may, by resolution of the Council duly notified prior to the relevant meeting of Council, suspend any part of these Financial Regulations provided that reasons for the suspension are recorded and that an assessment of the risks arising has been drawn up and presented in advance to all members of Council.

Activity	Risk/Hazard description	Who is at risk / Risk Category	Risk Score			Current Risk level (red, amber, green)	Existing Controls	Further actions	Risk level if further actions completed	Risk owner	Review date
			Impact	Likelihood	Total						
Ability to spend Parish Council funds in an emergency	In the absence of the Clerk there is no capability for emergency payments to be made between Parish Council meetings (as it is illegal for any member to authorise a payment which has not had the prior approval of the Parish Council; emergency	Council staff Councillors Parish residents	3	3	9	Red	Financial regulations allow RFO/Clerk to spend up to £500 in an emergency and up to £2,000 in discussion with the Chair	Same level of emergency expenditure authorisation to be granted to the Council's Administrative Officer in the absence or unavailability of the Clerk Parish Council Chair/other councillors to record the process of decision making and	3 x1 =3	Parish Council	April 2021

	<p>payments can only be approved by officers of the council which have been given that authority through the Parish Council's approved Financial Regulations</p> <p>Personnel with authority to agree expenditure are unavailable.</p> <p>Emergency work within the remit of the Parish Council remains unaddressed</p> <p>Risk to life and limb/reputation may result from unattended work</p>							<p>share this with full Council at the next available meeting.</p> <p>The three members with access to the Parish Council bank accounts to set up and authorise emergency payments which have been approved by the Administrative Officer in the absence of the Clerk</p> <p>All councillors with access to the DPC bank accounts to understand how to set up payments.</p>			
Ability to	Lack of shared	Council	3	2	6	Amber	Passwords	All available critical	3 x 1 =3	Parish	April 2021

access resources or procedures known only to a business-critical member of staff	understanding of payroll processes; cemetery procedures; banking procedures cause failure to make timely payments	staff Councillors Contractors					shared in an unopened envelope held by the councillor responsible for financial sign off	business procedures to be shared with the Council' Administrative Officer and at least one other councillor and, where these procedures are unavailable, processes to be created.		Council	
--	---	-------------------------------------	--	--	--	--	--	---	--	---------	--