

Risk Management Policy

**Approved by
Sundridge with Ide Hill Parish Council
March 2025**

SUNDRIDGE WITH IDE HILL PARISH COUNCIL RISK MANAGEMENT SCHEME

Risk Policy Statement

Sundridge with Ide Hill Parish Council (SWIH PC) has a responsibility to manage risks effectively in order to protect its employees, Councillors, volunteers, assets, liabilities and the community against potential losses, to minimise uncertainty in achieving its goals and objectives and to maximise its opportunities.

SWIH PC is aware that some risks can never be eliminated. Therefore, SWIH PC has undertaken risk assessments to manage these risks.

Definition of Risk

Risk is the threat that an event or action will adversely affect an organisation's ability to achieve its objectives and to successfully execute its strategies. Risk management is the process by which risks are identified, evaluated and controlled. It is a key element of the framework of governance.

Approach to Risk

SWIH PC's approach to risk management is that we should try to identify and manage risks in the most cost effective manner within the overall resources available.

For all functions and assets of SWIH PC risks have been identified and documented in individual risk assessments (see Annex 1 – list of SWIH PC risk assessments). The impact is assessed, control measures which we feel are appropriate are put in place together with the frequency of when the risk should be reviewed – maximum one year.

Responsibility

SWIH PC is responsible overall for the health and safety of all Cllrs, its staff, volunteers and the community when working/volunteering for SWIH PC or using any of the facilities/assets. The Clerk has delegated powers to review the risk assessments at any time and present to the Full Council for adoption.

The co-operation of all Cllrs and staff is required to ensure that council resources are not wasted as a result of uncontrolled risk.

If any Cllr is aware of any action which has not received a risk assessment the Clerk should be informed.

Annex A
List of Risk Assessments

Amenities

Ide Hill Asset

Ide Hill Recreation Ground

Ide Hill Green, Ide Hill Well and Telephone Box

Goathurst Common and Goathurst Common Well

Ide Hill Public Conveniences

Stubbs Wood

Highways
Bus Shelters
Notice Board
Dog Bins
Defibrillator

Sundridge Asset

Bowser's Meadow

Coronation Gardens

Sundridge Village Hall

Sundridge Burial Ground

Sundridge Recreation Ground

Highways
Bus Shelters
Notice Board
Dog Bins

Defibrillator

Streetlights

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Ide Hill Assets – The Ide Hill Amenities Committee is responsible for reviewing and the assets in Ide Hill. Each asset should be checked and a report submitted for approval by Members for each Ide Hill Amenities Committee meeting (quarterly). Urgent items are reviewed at the Full Council meeting if that is sooner.

Asset	Date checked	Next Date to be checked	Member/ Working Party	Comment
Ide Hill Recreation Ground	02/04/2025	01/07/2025	Reviewed quarterly before Ide Hill Amenities Committee	Wayleave Agreement currently being negotiated with UKPN
Ide Hill Playground	02/04/2025	01/07/2025	Play Inspection Company And reviewed quarterly before Ide Hill Amenities Committee Meeting.	Annual inspection – no issues highlighted Playground now fenced
Ide Hill Green	02/04/2025	01/07/2025	Reviewed quarterly before Ide Hill Amenities Committee Meeting	
Ide Hill Well	02/04/2025	01/07/2025	Reviewed quarterly before Ide Hill Amenities Committee Meeting	
Ide Hill Phone Box	02/04/2025	01/07/2025	Reviewed quarterly before Ide Hill Amenities Committee Meeting	
Goathurst Common	02/04/2025	01/07/2025	Reviewed quarterly before Ide Hill Amenities Committee Meeting	
Goathurst Common playground	02/04/2025	01/07/2025	Play Inspection Company Reviewed quarterly before Ide Hill Amenities Committee Meeting	Playground now completed.
Goathurst Well	02/04/2025	01/07/2025	Reviewed quarterly before Ide Hill Amenities Committee Meeting	
Highways Bus Shelters Notice Board	02/04/2025	01/07/2025	Reviewed quarterly before Ide Hill Amenities Committee Meeting	
Streetlighting	02/04/2025	01/07/2025	Reviewed quarterly before Ide Hill Amenities Committee Meeting by Cllr Manley	No.61 not working and reported to Streetlights
Dog Bins	02/04/2025	01/07/2025	Reviewed quarterly before Ide Hill Amenities Committee Meeting	Members to plan to replace dog bins with normal bins
Defibrillator	02/04/2025	01/07/2025	Annual Inspection carried out by Defibrillator Company Reviewed quarterly before Ide Hill Amenities Committee Meeting	

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Stubbs Wood	Weekly	Weekly	Stubbs Wood Advisory Group (SWAG) and Stubbs Wood Volunteers Reviewed quarterly before Ide Hill Amenities Committee Meeting	SWAG/the Volunteers check the woods weekly and any issues are reported to the Clerk. Urgent Health & Safety matters are dealt with immediately. Other matters are dealt with at the Ide Hill Amenities Committee meetings.
Ide Hill Public Conveniences	Daily	Daily	Contracted to cleaners	The toilets are checked daily and any issues are reported to the Clerk. Urgent Health & Safety matters are dealt with immediately. The Clerk always informs Members of any actions.

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Sundridge Assets – The Sundridge Amenities Committee is responsible for reviewing and the assets in Ide Hill. Each asset should be checked and a report submitted for approval by Members for each Sundridge Amenities Committee meeting. Urgent items are reviewed at the Full Council meeting if that is sooner.

Asset	Date checked	Next Date to be checked	Member/ Working Party	Comment
Bowser's Meadow	08/01/2025	08/07/2025	Play Inspection Company Reviewed by Sundridge Amenities Committee quarterly	Members currently reviewing the grass cutting at Bowsers
Coronation Gardens	08/01/2025	08/07/2025	Reviewed by Sundridge Amenities Committee quarterly	Members currently looking at addressing the flooding.
Sunridge Village Hall	Weekly	Weekly	Contracted to the cleaners Reviewed by Sundridge Amenities Committee quarterly	The hall is checked weekly and any issues are reported to the Clerk. Urgent Health & Safety matters are dealt with immediately. The Clerk always informs Members of any actions. Current issues – floor needs repairing, deep clean booked and new curtains.
Sundridge Burial Ground	08/01/2025	08/07/2025	Reviewed by Sundridge Amenities Committee quarterly	Members are agreeing terms to sell the ground.
Sundridge Recreation Ground and Pavilion	Weekly	Weekly	Hirers/Sundridge Recreation Ground Working Party reviewed by Sundridge Amenities Committee quarterly	The hirers report any issues to the Clerk on a weekly basis. The working party inspect the grounds and pavilion quarterly. External renovation of the pavilion currently taking place.
Highways Bus Shelters Notice Board	08/01/2025	08/07/2025	Reviewed by Sundridge Amenities Committee quarterly	
Streetlighting	08/01/2025	08/07/2025	Reviewed by Sundridge Amenities Committee quarterly Broken lights reported by Members or residents	Outstanding issue with the light damaged by SDC.
Dog Bins	08/01/2025	08/07/2025	Reviewed by Sundridge Amenities Committee quarterly	Members to plan a replacement of dog bins.
Defibrillator	08/01/2025	08/07/2025	Reviewed by Sundridge Amenities Committee quarterly	

Finance

The Finance & Personnel Committee is responsible for the Statement of Internal Control and it is reviewed annually by the Full Council. It was reviewed and agreed on 9 October 2023.

Financial Risk Assessment – Statement of Internal Control

Statement of Internal Control and Annual Review of Effectiveness of Internal Control

OVERVIEW

The Accounts and Audit (England) Regulations 2003 and 2011 impose a duty on local councils to ensure “that the financial management of the body is adequate and effective and that the body has a sound system of internal control”.

Local councils are required, at least once a year, to conduct, in accordance with proper practices, a review of the effectiveness of its system of internal control. The council is required to sign the annual governance statement (on the annual return submitted to the external auditor) to evidence that this review has been undertaken.

This statement intends to provide clarity on the internal control system in order for the Parish Council to review the effectiveness.

Some internal controls are listed in the Financial Regulations document, but the system of controls goes beyond this. A Statement of Internal Controls has therefore been prepared and this is included following this report.

RECOMMENDATION

That the Parish Council consider the attached Statement of Internal Controls, reviewing it to consider whether the controls currently in place are effective.

The following statement of internal control was considered by Sundridge with Ide Hill Parish Council at its Meeting on 9 June 2023 and approved by the council as a true statement of the course of events undertaken by the Clerk/RFO.

Internal Control

1. Cash Book/Bank Reconciliations

- The cash book is kept electronically and maintained up to date from original documents (cash received, invoices, payments, BACs, Standing Orders and Direct Debits made and cheques as they are prepared),
- The cash book is reconciled to the bank statement quarterly,
- The latest financial position of the Parish Council's cash balances are reported at each council meeting and can be traced back to the expenditure approved in the previous meeting,
- The bank reconciliation is reported to the Council quarterly and minuted as such in accordance with the Financial Regulations,

2. Financial Regulations

- The Parish Council has adopted financial regulations based on the model version prepared by NALC/SLCC. The regulations are reviewed annually for continued relevance and amended where necessary by the Responsible Financial Officer (RFO) with any proposed amendments subject to approval by the Parish Council controls,
- The Financial Regulations list the number of estimates, quotes or full tenders that must be invited depending on the value and nature of the work,

Orders are confirmed by email or letter to suppliers for services which are not regular in nature.

3. Legal Powers

- The Parish Council uses its power under the Localism Act 2011, Section 1 – General Power of Competence Order 2012.

4. Payment Controls

- Depending on the nature of the supply, the Clerk/RFO checks that the supply has been received, that the supply has not previously been paid and that the invoice calculations are correct,
- Purchase orders/emails/letters ordering the work are matched to purchase invoices where applicable,
- Cheque payments will be listed in cheque number order in the cash books and in accounts files,
- Every payment has a unique sequential transaction number which is matched to the payment invoice and the corresponding transaction on the bank statement,
- All invoices for payment are listed and presented at the Council Meeting or meeting of a Delegated Committee. The expenditure is to be authorised for payment,
- Payments made are listed, on a separate sheet and reported in the minutes of the meeting,
- Original invoices are available to the Councillors signing the cheques or authorising BACS payments,
- All payments will be authorised by two Councillors, who are on the council's bank mandate,
 - The council has an online banking system in place for the purpose of viewing statements, authorising BACS payments and transferring funds between accounts,
 - The RFO is authorised to transfer funds from one account to another in accordance

with the Financial Regulations, but not to make third party payments outside of the bank accounts in any form,

- All third party BACs payments out of the bank account must be authorised by two mandated officers,
- The RFO maintains control of the cheque book at all times; cheques will only be issued and signed for payments approved in Council meetings,
- Every payment is identified by a sequential unique number. This number is used to identify the transaction in the payments cashbook, the invoice and cross referenced on the bank statement,
- When invoices are paid by cheque, they are identified by the cheque number and referenced in the cashbook by the cheque number, as well by the unique identifier. This is cross checked with the bank statements.

5. VAT Repayment Claims

- The RFO ensures that all invoices are addressed to the Parish Council,
- The RFO ensures that proper VAT invoices are received where VAT is payable.

6. Income Controls

- The RFO ensures that the amount of the precept received is correct in accordance with the precept request sent to the District Council,
- The RFO ensures that the precept instalments are received when due,
- The RFO ensures that other receipts (deposit interest, allotment and land rents) are received when due and correctly calculated,
- Income is banked promptly.

7. Financial Reporting

- A Budget control, comparing actual receipts and payments to the budget and the previous year is prepared on a quarterly basis and presented to the Parish Council.

8. Statement of Internal Control and Annual Review of Effectiveness of Internal Control

- The budget is prepared in consultation with the Parish Council, as evidenced by reports and minutes in advance of the start of the year,
- The precept is set on the basis of the budget by the deadline set by Sevenoaks District Council.

9. Payroll Controls

- The Clerk is paid under PAYE as an employee and the necessary system for HMRC RTI is in place. A payroll agency calculates amounts due to HMRC.
- The Clerk's salary is set as per their contract,
- The salary is paid by Standing Order,
- The Clerk will ensure that all the necessary payroll returns are made to HMRC and will retain evidence that this has been done.

10. Office and Clerk's Expenses

- The clerk submits a request for reimbursement of monies owing by way of an invoice to the council meeting,
- Expenses are paid by cheques or BACs .

11. Asset Control

- The RFO maintains a full asset register,
- The existence and condition of assets is checked on an annual basis by members of the Parish Council,
- The adequacy of insurance of the Parish Council's assets is considered annually in advance of the insurance renewal.

12. Internal Audit:

- The Council has appointed an Independent Internal Auditor who reports to the Council on the adequacy of its:
 - records
 - procedures
 - systems
 - internal control
 - regulations
 - risk management
 - reviews
- The effectiveness of the internal audit system is reviewed annually.

13. External Audit:

The Council's External Auditors, Mazars, submit an annual Certificate of Audit, which is presented to the Council.

14. Review of Effectiveness

The Council has responsibility for conducting an annual review of the effectiveness of the system of internal control. The review of the effectiveness of the system of internal control is informed by the work of:

- the full Council,
 - the Clerk to the Council / Responsible Financial Officer who has responsibility for the development and maintenance of the internal control environment and managing risks,
 - the independent Internal Auditor who reviews the Council's system of internal control,
 - the Council's external auditors, who make the final check using the Annual Return, a form completed and signed by the Responsible Financial Officer, the Chair and the Internal Auditor,
- the number of significant issues that