



**BREWOD AND COVEN PARISH COUNCIL**  
with Bishop's Wood and Coven Heath

## **Risk Assessments Report**

## Inputs

This Risk Assessment Report has been produced as a result of the Council's annual risk assessment which, in the process, also made reference to the following documents:

- Risk Assessment Review 2020/21
- Playground Inspections June 2020
- Business Risk Assessment (April 2021)
- Fire Risk Assessment (April 2021)
- PAT Test Report 20 January 2020
- Electrical Installation Condition Reports (EICR) (June 2020)
- Internal Control Checklist (completed April 2021).
- Internal Audit Review
  - Terms of Reference
  - Audit Plan / Schedule of Internal Controls
- Financial Procedures and Controls (2021)

## **COUNCIL CHAMBER AND OFFICES.**

### **Risk of break-in and theft of Council property or funds**

The Council has considered this and has taken all reasonable steps to minimise the risk:

- The premises are alarmed and all windows are fitted with window locks.
- Internal doors to the Council Chamber and Assistant Clerk's office are locked overnight and keys kept securely locked away.
- The security system is maintained and serviced annually under a leasing agreement with Kings Security Limited.
- The Council's Financial Regulations take account of the risk of theft of Council funds and outlines the appropriate measure to minimise the risk.
- Adequate insurance cover is in place in respect of officials' indemnity.

### **Risk of unauthorised entry and assault on office personnel**

The Council has considered this risk and has taken all reasonable steps to minimise the risk:

- A dividing door and toughened glass screen has been installed in the reception area which ensures that unauthorised access cannot be gained.
- Staff have been instructed that the dividing access door should be kept locked at all times. Notice displayed to this effect. If working alone, staff have been instructed to ensure that the external door is locked.
- Staff have been issued with personal alarms and a personal alarm is also available in the inner-reception area.
- Lone working is minimised as far as is practicable. A lone working risk assessment has been produced for office staff (including the office cleaner) and office staff on site visits. Individual copies have been circulated to staff and signed acknowledging they have been read and understood; copies held on file. See also 'Playing Fields' and 'Amenity Areas, Allotments and Sandy Lane Toilets' and 'Open Spaces' for Caretakers, Handyman and Janitor.
- The panel in the door of the Clerk's office has been changed from wood to Perspex.

### **Risk of fire**

The Council has considered this risk and has done all that it reasonably can to minimise the risk:

- Valid EICR certificates for all buildings owned by the Parish Council completed by June 2020. Certificates are valid for 10 years and will expire in May 2030. To be reviewed in June 2025.
- Fire extinguishers are provided which are rented and maintained under contract with Diamond Fire Extinguishers (located at Council Office and Sun Shelter in Coven).

- The gas central heating boiler and emersion heater were replaced with a gas combi-boiler in December 2010. Annual service scheduled to take place December each year.
- There is a fire exit in the Council Chamber and staff have been advised that this must be kept clear at all times.
- The keys to the fire exit door are attached to a chain alongside the door and are therefore readily accessible to staff and other users of the facility.
- A notice of office safety and evacuation procedures have been produced and made accessible to unsupervised users of the Council Chamber.
- Emergency exit signs are displayed in relevant places.
- A key to the window locks has been located in each office – this now includes the Main Council Chamber and the outer office as well as the Clerk's office. Unsupervised users have been asked to not open the windows unless in the case of an emergency.
- A full Electrical Safety Assessment of the Parish Council offices was carried out in September 2019. The fuse board has been replaced and an electrical installation certificate has been issued. To be reviewed in September 2024. Certificate expires August 2029.

### **Insurances**

- The premises and equipment are insured and this is subject to an annual review.
- The Council carries public liability insurance of twelve million pounds. The Council's Insurers are Zurich and the policy number is YLL-2720431773.
- Adequate cover is in place in respect of corporate manslaughter.
- Adequate cover is in place against claims of defamation, reputation damage, information leakage, privacy breaches and other risks associated with the use of social media.

### **Risk of personal injury to staff**

The Council has considered this and has taken all reasonable steps to minimise any risk.

- All filing cabinets are two-drawer high and are fitted with anti-tilt mechanism.
- Staff have been advised that they must not reach above shoulder level to access the upper shelves in the storage cupboard. They have also been advised that only light-weight objects may be stored in the upper shelves. Staff have been instructed to ask the handyman to access any filing that is out of reach.
- All office electrical equipment is subjected to visual checks and Portable Appliance Testing on a regular basis. Equipment tested Jan 2020.
- Staff chairs complying to EN1728 European Standard have been provided and advice has been provided to staff with regard to sitting in the right position to work.

- Personal accident and employers liability insurances are included in the aforementioned policy.
- As asbestos survey has been carried out.

### **Risk of Covid-19 Infection**

A risk assessment was carried out in June 2020 and measures put in place to minimise the risk of infection from visitors and staff members.

### **Caretakers**

The Council employs caretakers at all three playing fields and they are responsible for opening and closing the fields and keeping them litter free. They also have a duty to report any matters requiring attention to the Clerk. The fields are closed at dusk.

Role specific risk assessments have been produced, circulated to the Council's playing field caretakers and signed acknowledging they have been read and understood; copies held on file.

### **Apparatus and safety surfaces**

The Council has considered the risks and has taken all steps as is reasonably practicable to ensure that all play apparatus and surfaces are maintained to the proper safety standard and are visually inspected on a daily basis by both the playing field caretakers and weekly by the Council's handyman. Written inspections are carried out monthly, against a checklist, are completed by those appointed with responsibility and filed. Action required is identified and managed with the handyman or if necessary contractors. Annual external safety inspections (GB Sports and Leisure) are carried out and any areas requiring attention will be dealt with promptly. All equipment and safety surfaces are to the appropriate British Safety Standards at time of installation. In time the independent play inspections identify and report older equipment that ceases to conform to the latest safety standards as they are updated – the inspection report advises whether this is an issue or not. Inspections and repairs were carried out in June 2020 prior to reopening after lockdown.

### **Changing rooms - Brewood**

The Council considers that there is a risk to children climbing onto the roof and has taken appropriate steps to deal with this, i.e. the fascias have previously been painted with anti-vandal paint and the appropriate notices have been displayed. All windows are either toughened safety glass or Lexon-polycarbonate.

### **Changing rooms - Coven**

There have been no incidents reported to suggest there is a cause for concern with the building. There are no windows in the building and stronger guttering has been installed. External light removed from south facing wall due to damage from balls. Guttering, down pipe and roof tiles are occasionally damaged, presumably due to balls being kicked against the wall – notice displayed to discourage this activity. Secure door and cage fitted to external control box.

Advice has now been given, in writing, to the caretaker with regard to heating and maintaining water flow – as supplied by the builders. This information has been included in the 'site maintenance pack' held on site. The EICR certificate is valid for 10 years and expires in June 2030.

Site maintenance information is held in the Council office. A copy of the 'site maintenance pack' as held by the caretaker is retained in the Council office, as well as the changing rooms. Also available in the Council Office is a manual of parts and materials for reference.

Waste pump – annual service and maintenance contract held with Kingspan. Details and contact no. held in the site maintenance pack.

Testing for Legionella – independent risk assessment undertaken in 2012. Process defined for undertaking testing, implemented in Mar 2013 and continuing.

### **Grounds maintenance.**

The Council entered into a grounds maintenance contract with Chartwell's/Entrust which expires in April 2024. Chartwell's Risk Assessment procedure has been internally reviewed and a new method of reporting incidents via a hand held device by operatives has been adopted.

### **Bishop's Wood playing field**

Concern was raised about children climbing a tree which has its branches directly above the palisade perimeter fencing. A risk assessment was undertaken and the Parish Council has agreed to plant suitable shrubs to deter children from approaching the foot of the tree and therefore being unable to climb it.

Japanese knotweed was identified in August 2019 from land adjacent to the playing field. The farmer has removed the growth and has sprayed the remaining stems. The caretaker will regularly inspect the area for regrowth.

A replacement security gate in the perimeter fence was installed in early 2021.

### **Coven playing field**

Kissing gate installed (December 2010) to the rear of the football pitch in response to reports received with regard to users of the football pitch(es) climbing the palisade fencing to the rear of the field to recover lost footballs. This represented a serious health and safety risk. The kissing gate is stock proof and the caretaker is instructed that the gate must be kept locked when the pitch(es) have not been hired.

A height barrier was installed in 2019 to prevent unauthorised vehicles accessing the site.

### **Coven sun shelter**

The Council considers that the risk of children climbing onto the roof is greatly reduced by the absence of guttering / drain pipes on the building. The only 'windows' are two small glass blocks above head height which have had grills fitted over the front. The design of the shelter is deliberately of an open aspect to provide good visibility from inside and outside the shelter and is open on two sides to avoid the possibility of anyone feeling trapped.

### **Livestock, access to the play areas - applicable to Bishop's Wood and Coven only**

The Council considers that it has taken all steps as far as is reasonably practicable to remove this threat. Both fields have been secured with steel palisade fencing.

### **Removal of molehills**

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A professional mole catcher has been appointed to humanely deal with moles and remove mole hills as and when they appear.

### **Jubilee Park, Engleton Lane, Brewood**

In January 2012: Brewood playing field fencing and two kissing gates were replaced along Engleton Lane with new fencing and one pedestrian gate. New gate and fence panel at the Coneybere Gardens entrance – new style gate means the one side of the double gate can no longer be locked closed. This side of the gate will be kept closed but not locked – identified risks: cars could be driven on to the site and cars being driven off the drive-way of the property nearest to the park entrance must proceed with caution (caretaker, owner of property notified).

The installation of the pedestrian gate at Engleton Lane entrance has been identified as a risk to children potentially running out towards the road. County Highways have installed a safety barrier across the path and 'Please shut the gate' signs have been erected on the gate. 'No dogs allowed' signs have also been erected on the gates at both entrances to the playing field.

A drainage ditch provided by Osprey Water Mgt to assist in improving the condition of the ground to the north of the site. This has assisted the drainage at the bowling club's new green. There is a potential risk to Council, as Landlord, of flooding to neighbouring property as a result of Bowling Club ground works or failure of equipment. The risk is the responsibility of the Bowling Club as contained in the lease.

The electrical installations at Tennis Club pavilion were inspected in June 2020. An EICR certificate is valid for 10 years and expires in June 2030.

### **Emergency contact details and local services**

Information notices giving details of telephones, first aid procedures, etc. are installed at the entrance to all three playing fields. Two information boards have been installed, one at Coven outdoor gym and one at Brewood outdoor gym giving details of the sites, including post codes in case of an emergency.

### **The Bront, Poplars Farm Way, Coven**

The Council has taken action to resolve the matters as detailed in the Risk Assessment undertaken by Zurich and the site visit by Mr H. Medicott of South Staffordshire Council when the site was handed over to the Parish Council – these matters considered the risk of public access to the stream and the open nature of the site. It considers that it has as far as is reasonably practicable taken the appropriate steps to fulfil the requirements of the risk assessment (see river bank below).

The woodland is monitored by the Council's handyman and a nominated Parish Councillor with support from Chartwell's/Entrust/South Staffordshire Council when requested. The woodland areas have been monitored and felling and remedial works carried out as necessary. A nominated Parish Councillor carries out monthly inspections of the site.

A tree survey was carried out and forwarded to the Parish Council in Jan 2021. Quotes have been requested to act on the recommendations.

The river bank has been re-graded as required. It was their considered opinion that the broad swathe of nettles that borders the river bank forms a natural barrier thus reducing the risk of someone falling into the river at these points to low risk not requiring urgent action.

The weir at the Poplars Farm Way entrance was eroded and the bank was in danger of collapsing. This was repaired in 2020 by adding concrete shuttering approved by the relevant officer from Staffordshire County Council.

Himalayan balsam has been adequately controlled.

Notices prohibiting the lighting of fires have been installed at all entrances. A 'Danger, Water' sign has been erected on the culvert at the Poplars Farm Way entrance.

South Staffordshire Council has declined to install further dog waste bins due to lack of resources. Similarly South Staffordshire Council has declined to install further litter bins due to the remoteness of the site.

Consideration has been given to the risk of kite flying and signage was deemed to be not necessary as no incidents of kite flying had ever been seen and signage could serve to raise the idea to the public.

The Handyman's role specific risk assessment includes an instruction not to work alongside or in the watercourse at the site.

The growth of giant hogweed to be reported to the Clerk. Refer to the Risk Assessment undertaken by Entrust/Chartwell's for control methods.

### **Open space**

The Council's handyman is responsible for keeping the area litter free and also has a duty to report any matters requiring attention to the Clerk – benches, notices, broken glass, obstructions to the paths, damage to trees. Role specific risk assessment issued to the Council's handyman and signed acknowledging he has read and understood it; copy held on file.

### **Amenity areas, allotments and Sandy Lane public conveniences**

The Council's handyman is responsible for keeping the areas litter free, undertake gardening duties and reporting any matters requiring attention to the Clerk – benches, notices, broken glass, obstructions to the paths, damage to trees – as defined by the handyman's job description. In 2011 a job list was produced for the handyman to date and sign when he had visited and worked at the locations in the parish for which he has responsibility (also referencing 'Playing Fields' and 'The Bront – Open Space') – Clerk worked with the handyman on its use, proved time consuming and of limited benefit; use suspended, detailed timesheets provided instead. Role specific risk assessment issued to the Council's handyman and signed acknowledging he has read and understood it; copy held on file.

The Council's allotments caretaker is responsible for keeping the area litter free, secure and for reporting any matters requiring attention to the Clerk, as defined by the allotments caretaker's job description. Role specific risk assessment issued to the allotments caretaker and signed acknowledging he has read and understood it; copy held on file.

Sandy Lane public conveniences – risk of lone working, handling dangerous litter, pipes freezing during winter months, power failure, water leakage. An additional risk assessment was carried out in 2016 as the janitor was expected to use a chemical solution to unblock the urinals in the men's toilets. Role specific risk assessment issued to the Council's janitor and signed acknowledging he has read and understood it; copy held on file. The EICR certificate is valid for 10 years and expires in June 2030.

### **Council owned land Brinsford Poor's Land**

The Council has the registered title to the land and it is currently leased to Mr F. Barrett of New Buildings, Coven Heath.

Permission was given to Mr Barrett in 2008 to construct an area of hard standing where the ground is particularly wet.

A formal tenancy agreement has been drawn up and signed by the Council and the tenant. Mr Barrett removed a number of trees which he had previously planted and is in negotiation with his next door neighbour regarding clearing the ditch on the northern boundary.

### **Leases and licences held by the Parish Council**

- Brewood Tennis Club, Engleton Lane playing field – signed a 25 year lease from 10 January 2019, which expires in 2044.
- Brewood Parish Sports Association, Engleton Lane sports ground – signed a 25 year lease from 1 March 2019, which expires in 2044.
- Royal British Legion, Shop Lane, Brewood – signed a 15 year lease from 25 March 2011, which expires in 2026.
- Brinsford Poor's Land – annually renewable tenancy agreement.
- Coven allotments – annually renewable tenancy agreements.
- Coven Heath allotments – annually renewable sub-let tenancy agreements, see below.
- Brewood Bowling Club at Engleton Lane playing field, signed a 28 year lease on 24 April 2015. This will be reviewed with a view to agreeing a 35 year lease.
- Licence - erection of a bus shelter Bishop's Wood.

### **Land leases and tenancy agreements to the Parish Council**

- South Staffordshire Housing Assoc. - Land leased for bus shelter, Kiddemore Green Road, Brewood.
- Mrs Rhoades - rear of Coven playing field (east of site), School Lane. The Parish Council signed a 25 year lease from 26<sup>th</sup> September 2006 expired in 2013.
- Dallow and Dallow solicitors for client – Coven Heath allotments and car park, automatically annually renewable agreement.
- Staffordshire County Council – license to connect the drainage ditch across Jubilee Park (then known as Engleton Lane playing field), north of goal posts, to the County Highways drain in Engleton Lane.

### **Skateboard parks**

The Council has considered the risks associated with the skateboard parks and is satisfied that as far as is reasonably practicable it has implemented the appropriate measures to minimise these.

All equipment has been manufactured and installed in accordance with PAS 35 guidelines, applicable at the time of installation.

An Annual Inspection is arranged by South Staffordshire Council at the request of this Council and undertaken by G B Sports. Any matters raised are reported to the Council for attention. A copy of the 29 April 2021

independent annual inspection of the two remaining skateboard parks is held on file and copied to Heads of playing fields each year. Inspection done June 2020.

In addition weekly, visual inspections are carried out by the playing field caretakers (Brewood and Coven) in accordance with the guidelines provided by the equipment manufacturer. Monthly inspections are carried out by those appointed with responsibility for playing fields. Inspection sheets are duly completed. Any matters raised are reported promptly to the manufacturer for attention or dealt with by the Council handyman or contractor for repairs as appropriate.

The requisite signs have been erected at the entrances to Brewood and Coven parks. Litter bins have also been provided. Any misuse of the facilities has been publicised in the Parish Newsletters with appeals to parishioners to report any such incidents.

The skateboard park at Coven has been significantly improved; replacement substructures and surfaces, additional quarter pipe installed and gate repaired. Brewood has had additional pieces installed; two benches, one grind box and one grind rail.

### **Outdoor gym equipment**

Outdoor gym equipment has been installed at Coven and Brewood playing fields. All equipment has been manufactured and installed in accordance with BSS safety standards applicable at the time of installation.

### **Christmas lighting**

The Council has considered the risks and has taken all reasonable steps to ensure that the lighting installations adhere to the Code of Practice for the Installation and Operation of Seasonal Decorations on or above the Public Highway. Copies were passed to the Lighting Committees some years ago and all new instructions received from Staffordshire County Council, E-on and ABB are forwarded to all lighting committees each year as and when they are received – Bishop's Wood, Brewood, Coven and Coven Heath.

The implementation, by Staffordshire County Council, of new procedures for lights committees and contractors to conform to in October 2010 superseded the need to undertake the separate risk assessments previously undertaken by this Council.

Christmas Lights in the four villages are provided by four committees independent of the Council. The committees have been advised they must carry out risk assessments, appropriate to the activities being undertaken, and ensure any contractors they use to erect said lights will also provide public liability cover for the duration the lights are erected and adhere to the latest Code of Practice.

The Parish Council provides insurance cover via BHIB Insurance brokers for the Bishop's Wood and Coven Heath Lighting Committees. Committees must carry out their own risk assessments for volunteers erecting lights.

## **FINANCE**

### **Financial regulations**

The Council's Financial Regulations are intended as a control to reduce the possibility of mismanagement or fraud in the handling of the Council's finances.

### **Fidelity Guarantee**

The Council's fidelity insurance cover stands at £250,000 for 2021-22.

### **Internal audit**

The Council's finances will be the subject of a twice yearly internal audit, by a professionally qualified independent person. A Member of the Parish Council will also undertake separate checks using the Internal Control Checklist. Prior to the Internal Auditor being appointed Council will review the Internal Audit Terms of Reference and the Audit Plan.

### **Financial controls**

The Council has given due regard to the risk of fraud or mismanagement of its funds and considers that the financial controls in place are such as to minimise this risk. The Council meets on a twice-monthly basis. A Financial Summary (bank reconciliation) is presented to the Council for approval each month; generally working arrangements mean this is now available for the first meeting following the reconciled month. The reconciliation totals all income and expenditure and gives the bank reconciliation; the cash book (closing balances) is reconciled to the bank accounts (statement closing balances). In addition at each meeting a list of the accounts for payment and statement of income is submitted to Council for approval and a quarterly budget analysis is also circulated to all members.

The Financial Summary is checked and initialled by the Head of Finance; copies are filed in the Cash Book. The expenditure and income lists are checked and initialled by the Head of Finance and signed by the person presiding at the meeting; copies are retained in the minute book. Cheques are signed by two members of the Council and countersigned by the Clerk. The counterfoils are initialled by the Head of Finance and the Clerk. In addition to the Clerk, two Parish Councillors are nominated to approve online banking payments at each meeting.

Following the introduction of the electronic accounts system Edge and the internal audit report of 2010/2011, Financial Procedures and Controls were defined and documented. This document states the financial procedures used by this Council as appropriate to the Edge system and the financial controls applied, again as appropriate to the Edge system.

### **Petty cash**

All petty cash expenditure is authorised by the RFO and recorded in the petty cash book (sheets recorded for each month and filed in the Miscellaneous Accounts file). Vouchers/receipts are numbered and kept with the petty cash sheets in the Miscellaneous Accounts file. The petty cash 'book' is checked and signed each month by the Head of Finance and the balanced back to £150 at the end of each month as recorded in the end of month Financial Summary (reconciliation). Cash to the appropriate amount is withdrawn from the post office using the debit card. Use of the card is controlled by the Clerk using a form which is signed as approved. The receipt for cash withdrawn is checked against the petty cash reconciliation and filed in the appropriate month. Petty cash is kept in a petty cash box designed specifically for this purpose and this in turn is kept in a locked drawer. This is kept separate from other monies collected (photocopying charges, allotment rent and other income).

### **Postage - Drop and Go**

The Post Office has introduced a 'drop and go' system of prepayment using a debit card; £60 has been loaded onto the card. The Assistant Clerk deposits the agenda packs with the Post Office, the correct amount of postage is deducted from the card at each visit and receipts are collected at the next visit. This saves the Assistant Clerk time spent queueing at the Post Office Counter every fortnight.

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The account is authorised by the RFO and recorded in the drop and go sheets (sheets recorded for each month and filed in the Miscellaneous Accounts file). The drop and go sheet is checked and signed each month by the Head of Finance and the balanced back to £60 at the end of each month as recorded in the end of month Financial Summary (reconciliation)

**Cheque books, banks statements**, and financial records are kept in a locked drawer in the Clerk's office. Finance data is backed up to an external hard disk in the Clerk's office and a separate back up is taken quarterly and stored off site. Personal computers and the Council's laptop are password protected and scheduled to log-out if unused for a period of time. Finance data is held on the remote secure server under the control of Edge Systems.

### **Debit card**

Procedures and controls for the use of the Council's debit card have been included in the Council's Financial Procedures and Controls. The Council Financial Regulations have been amended to include the use of the debit card which is locked away securely, knowledge of the PIN is restricted and use of the card controlled.

### **Loss of revenue from staff absenteeism through sickness**

The Council has considered this and feels that the flexibility of its staffing arrangements and its ongoing training programme minimises the risk to a level that is normally adequately covered in the contingency fund.

To support Councillors and in particular any new Heads of Finance a checklist to determine the accuracy of the year-end procedures is available.

To support Councillors in completing the Annual Governance Statement of the AGAR, guidelines for completing it are available.

### **Cover for staff absenteeism**

Training of office staff is such that on the whole day to day tasks can be covered by both the Clerk and the Assistant Clerk. The Society of Local Council Clerks can provide details of locum Clerks (Staffordshire Branch). Services can be purchased to run the Council's accounts package from the supplier AdvantEDGE (reference should be made to the Council's Financial Procedures and Controls). IT is supported by South Staffordshire Council's IT team.

Handyman can cover other caretaker duties if required. Janitor can cover urgent handyman duties if required. To date Parish Cllrs A. Pupino, G Sibley, R. Taylor, M. Sambrook and M. Webb MBE have been willing to cover janitor duties for short periods and may be willing to do so to cover short-term sick leave. In supporting employees undertaking multiple employment the Council has less flexibility in providing cover for annual leave / sick leave; specifically janitor duties being covered by the handyman.

### **Loss of internet access**

Risk - to being able to carry out payroll activities and access on-line accounts package. Council laptop is set up to give access to Edge the accounts package – the laptop can support wireless internet access from other locations as well as the office router. March 2011 HMRC introduced 'Basic Tools' replacing the issued CD-ROM. The HMRC Basic Tools package can be run from the Council's laptop off-site and that this will now also support RTI in the eventuality the office system is not available for any reason.

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Emails can also be accessed from the laptop in the event of loss of internet, or the Clerk/Assistant Clerk working from home.

### **Loss of office IT systems**

Council laptop, see above. Office photocopier networked to support printing from any PC if required. Accounts package can be set-up to run from any PC or laptop off-site. A new external hard drive has been added to the Clerk's PC and regular back-ups are made.

### **Loss of office and files**

Electronic data – backups held off-site on Council laptop. Access to the Edge accounts package and the current year's finance data can now be accessed remotely.

Clerk's PC and Assistant Clerk's PC data files are backed up to an external hard drive. All Council electronic data files are held on the shared folder of the Clerk's PC thus allowing access to any files produced / maintained by the Assistant Clerk.

Office PCs are networked providing improved access for all office staff to files, easier back-ups and the reliance on portable electronic media removed.

### **Financial Procedures**

In addition to the Council's Financial Regulations the following procedures have been approved and adopted by Council at the meeting held on the 14<sup>th</sup> September 2006 and appended to in order to satisfy the criteria for the fidelity guarantee insurance in October 2007 / November 2008 and the ongoing changing requirements of the Council (reviewed annually): handling Coven Changing Room / Pitch Hire receipts; secure use of the Council's debit card.

**Banking.** It will be primarily the duty of the Assistant Clerk to ensure that all receipts have been recorded and banked, this is overseen by the Clerk.

**Online transactions.** All online transactions will be undertaken in line with the approved procedure; the Assistant Clerk has access to enter transactions only, The Clerk and two (of four) designated Parish Cllrs will approve the payments. In the absence of the Clerk, three Parish Cllrs will be permitted to approve online payments. See financial procedures and controls.

**Precept.** It will be the duty of the RFO to prepare a budget to be placed before the Council for consideration at its annual Precept meeting to be held in December/January of each year, for approval by resolution of full Council in January.

**Salaries.** It will be the duty of the Assistant Clerk to calculate all salary payments and keep a record of these in the Salaries Book and to also prepare the End of Year Tax return.

**VAT.** It will be the duty of the Assistant Clerk to prepare quarterly VAT returns for signature by the RFO.

**Receipts.** Numbered receipts will be issued for all monies received. Receipts will be kept separate from petty cash and will be recorded on the end of month Financial Summary.

**Petty Cash.** Petty cash will be kept separately from other monies e.g. photocopying charges and allotment rent, in a locked cash box, in a locked drawer and the office containing the desk will be locked overnight.

**Allotments.** A register of the Council's allotments at Ball Lane, Coven Heath and Chambley Green, Coven will be maintained. Renewal Tenancy Agreements will be sent out in January each year and numbered receipts will be issued for all rents received. The charges will be reviewed each year at the Precept meeting with a view to increasing by cpi (by resolution of Council 16 December 2010). Any increase will be at the discretion of the Council, notified one year in advance.

**Photocopying charges.** The Council operates a photocopying and laminating service to any non-profit making village organisation. A separate account record of the charges will be kept and signed by persons using the service. Upon request an account will be set up for regular users whereby they will be invoiced in March each year for the number of copies used. The charges will be reviewed annually at the Precept meeting with a view to increasing by cpi, if appropriate.

**Audit trail.** Although all transactions provide an audit trail through the systems of internal control, a computer audit trail detailing who entered / changed what and when is not maintained against the Cash Book via the Edge system.

Although users have unique password controlled logons to the online accounts package, a change history by user cannot be maintained.

Such an audit trail cannot be implemented against the salary procedure as this is an Inland Revenue supplied system and not under internal IT controls.

**Fidelity guarantee.** Further actions undertaken to satisfy the increase in Fidelity Guarantee: automatic system request to change user passwords every 6 months – to be re-implemented where possible, not available under Edge.

End of report.