

Stretton Parish Council Risk Assessment

Notes

“The greatest risk facing a local authority is not being able to deliver the activity or services expected of the Council.”

Risk assessment is a systematic general examination of working conditions, workplace activities and environmental factors that will enable the employer to identify any and all potential risks inherent in the place or practices. Based on a recorded assessment the employer should then take all practical and necessary steps to reduce or eliminate the risks, insofar as is practically possible. Making sure that all employees are made aware of the results of the risk assessment.

This document has been produced to enable the Parish Council to assess the risks that it faces and satisfy itself that it has taken adequate steps to minimise them. In conducting this exercise, the following plan was followed:

- Identify the areas to be reviewed.
- Identify what the risk may be.
- Evaluate the management and control of the risk and record all findings.
- Review, assess and revise if required.

| FINANCIAL AND MANAGEMENT | | | | |
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| Topic | Risk | H/M/L | Management/control of risk | Review/Assess/Revise |
| Business Continuity | Risk of Council not being able to continue its business due to an unexpected or tragic circumstance | L | There is a business continuity plan in place | Review plan when necessary |
| Precept | Adequacy of precept Requirements not submitted to District Council | L L | To determine the precept amount required, the Parish Council regularly receives budget update information and the precept is an agenda item at full Council. At the Precept meeting Council receives a budget update report, including actual position and projected position to end the year and indicative figures or costings obtained by the Clerk. With this information the Council maps out the required monies for standing costs and projects for the following year and applies specific figures to budget headings, the total of which is resolved to be the precept amount to be requested from the District Council. This figure is submitted | Existing procedure adequate |

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| | Amount not received by District Council | L | by the Clerk in writing to the District Council. The Clerk informs Council when the monies are received | |
| Financial Records | Inadequate records Financial irregularities | L L | The Council has Financial Regulations which set out the requirements. | Existing procedure adequate. Review the Financial Regulations when necessary. |
| Bank and Banking | Inadequate checks Bank mistakes Loss Charges | L L L L | The Council has Financial Regulations which set out the requirements for banking, cheques and reconciliation of accounts. The bank does make occasional errors in processing cheques which are discovered when the Clerk reconciles the bank accounts once a month when the statement arrive, these are dealt with immediately by informing the bank and awaiting their correction. | Existing procedure adequate. Review the Financial Regulations when necessary and bank signatory list when necessary, especially after an AGM and an election. Monitor the bank statements monthly. |
| Cash | Loss through theft or dishonesty | L | The Council has Financial Regulations which set out the requirements. Cash received is banked within 3 banking days. There is no petty cash or float. | Existing procedure adequate. Review the Financial Regulations when necessary. |
| Reporting and Auditing | Information communication Compliance | L M | A monitoring statement is produced regularly before each Council meeting with the agenda, discussed and approved at the meeting . This statement includes, bank reconciliation, budget update, and a breakdown of receipts and payments balanced against the bank. Council should regularly audit internally to comply with the Fidelity Guarantee. | Existing communication procedures adequate. Council annually to appoint a Councillor Auditor for Fidelity Compliance. |
| Direct costs Overhead expenses Debts | Goods not supplied but billed Incorrect invoicing Cheque payable incorrect Loss of stock Unpaid invoices | L L L L L | The Council has Financial Regulations which set out the requirements. At each Council meeting the list of invoices awaiting approval is distributed to Councillors, and considered. One Councillor is nominated to check each invoice against the cheque book and associated paperwork and initials the invoices. Council approves the list of requests for payment. The Council has minimal stocks, these are checked and monitored by the Clerk. Unpaid invoices to the Council for adverts in the newsletter | Existing procedure adequate. Review the Financial Regulations when necessary. |

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| | | | or services are pursued and where possible, payment is obtained in advance. | |
| Grants and support - payable | Power to pay Authorisation of Council to pay | L | All such expenditure goes through the required Council process of approval, minuted and listed accordingly if a payment is made using the S137 power of expenditure. | Existing procedure adequate. Parish Councillors request a S137 rules if required. |
| Grants - receivable | Receipts of Grant | L | The Parish Council does not presently receive any regular grants. One off grants would come with terms and conditions to be satisfied. | Procedure would need to be formed, if required. |
| Charges – rentals receivable | Receipt of rental | L | The Parish Council rents the Cemetery Lodge to JB (Tenant) – rent is paid by direct debit each month and receipt is entered into the normal income system for authorisation. | Existing procedure adequate. Review agreement and fees annually. Ensure payment and copy of insurance document received. |
| | Insurance implication | M | Building insured by Council. Contents insured by tenant | |
| Best value Accountability | Work awarded incorrectly | L | Normal Parish Council practice would be to seek, if possible, more than one quotation for any substantial work required to be undertaken or goods. For major contract services, formal competitive tenders would be sought. If a problem is encountered with a contract the Clerk would investigate the situation, check the quotation/tender, research the problem and report to Council. | Existing procedure adequate. Include when reviewing Financial Regulations. |
| | Overspend on services | M | | |
| Salaries and associated costs | Salary paid incorrectly Wrong hours paid Wrong rate paid False employee Wrong deductions of NI or Tax Unpaid Tax & NI contributions to the Inland Revenue | L L L L L L | The Parish Council authorises the appointment of all employees through a Full Council. Salary rates are assessed annually and applied on 1 April each year. Salary analysis and slips are produced by the Clerk monthly together with a schedule of payments to the Inland Revenue (for Tax and NI). These are inspected at the Council meetings and signed off. The Tax and NI is worked out using an Inland Revenue computer programme updated annually. All Tax and NI payments are submitted in the Inland Revenue Annual Return. The Clerk does not keep a time sheet and has a contract of employment and job description. All contracts of employment contain a section on overpayment and recoup. | Existing appointment and payment system is adequate. |

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| Employees | Loss of key personnel Fraud by staff Actions undertaken by staff | L L L | Reference to the Continuity Plan should be made in case of loss of key personnel. The requirements of the Fidelity Guarantee insurance to be adhered to with regards to Fraud. The Clerk should be provided with relevant training, reference books, access to assistance and legal advice required to undertake the role. | Existing procedure adequate. Purchase revised books. Membership of the SLCC/Norfolk ALC. Monitor working conditions, safety requirements and insurance regularly. |
| Councillor allowances | Councillors over-paid Income tax deduction | L | No allowances are allocated to Parish Councillors | No procedure required |
| Election costs | Risk of an election cost | L/M | Risk is higher in an election year. When an election is due the Clerk will obtain an estimate of costs from the District Council for a full election and an uncontested election. There are no measures which can be adopted to minimise the risk of having a contested election as this is a democratic process and should not be stifled. | Existing procedure adequate |
| Council Membership | Risk of not being quorate | M | Ensure councillors aware of election nomination process. Advertise vacancies within the community | Existing procedure adequate |
| VAT | Re-claiming/charging | L | The Council has Financial Regulations which set out the requirements | Existing procedure adequate |
| Annual Return | Submit within time limits | L | Employer's Annual Return is completed and submitted online and to the Inland Revenue within the prescribed time frame by the Clerk. Annual Return is completed and signed by the Council, submitted to the internal auditor for completion and signing then checked and sent on to the External Auditor within time limit. | Existing procedures adequate |
| Legal Powers | Illegal activity or payments | L | All activity and payments within the powers of the Parish Council to be resolved and minuted at Full Parish Council Meetings, including a reference to the power used. | Powers have been minuted from xxx date |
| Minutes/Agendas/Notices | Accuracy and legality | L | Minutes and agenda are produced in the prescribed | Existing procedure adequate. |

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| Statutory Documents | Business conduct | L | method by the Clerk and adhere to the legal requirements. Minutes are approved and signed at the next Council meeting. Minutes and agenda are displayed according to the legal requirements. Business conducted at Council meetings should be managed by the Chair. | Guidance/training to Chair should be given (if required). Members to adhere to Code of Conduct. |
| Members interests | Conflict of interest | L | Although not a requirement, the declaring of interests by members at a meeting should be an obvious process to remind Councillors of their duty and should remain on the agenda. | Existing procedure adequate. |
| | Register of Members interests | M | Register of Members Interest forms should be reviewed regularly by Councillors. | Members take responsibility to update their Register. |
| Insurance | Adequacy | L | An annual review is undertaken (before the time of the policy renewal) of all insurance arrangements in place. | Existing procedure adequate. |
| | Cost | L | Employers and Employee liability insurance is a necessity and must be paid for. | Review insurance provision annually. |
| | Compliance Fidelity Guarantee | L M | Ensure compliance measures are in place. Ensure Fidelity checks are in place. | Review of compliance. |
| Data protection | Policy Provision | L | The Council is registered with the Data Protection Agency | Ensure annual review of registration |
| Freedom of Information Act | Policy | L | The Council has a model publication scheme for Local Councils in place. | Monitor and report any impacts of requests made under the F of I Act. |
| | Provision | M | There have been no requests for information to date but the Clerk is aware that if a substantial request arrives then this may require many hours of additional work. The Council is able to request a fee if the work will take more than hours set by ICO but the applicant also has the right to re-submit the request broken down into sections, thus negating the payment of a fee. | |

| PHYSICAL EQUIPMENT OR AREAS | | | | |
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| Subject | Risk(s) Identified | H/M/L | Management/control of risk | Review/Assess/Revise |
| Assets | Loss or Damage | L | An annual review of assets is undertaken for insurance | Existing procedure adequate. |

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| | Risk/damage to third party(ies)/property | L | provision, storage and maintenance provisions. | |
| Maintenance | Poor performance of assets or amenities | L | All assets owned by the Parish Council are regularly reviewed and maintained. All repairs and relevant expenditure for these repairs are actioned/authorised in accordance with the correct procedures of the Parish Council. | Existing procedure adequate. Ensure inspections carried out. |
| | Loss of income or performance | L | All assets are insured and reviewed annually. | |
| | Risk to third parties | L | All public amenity land is inspected regularly by parish employees. | |
| Notice boards | Risk/damage/injury to third parties | L | Parish Council has 2 of notice boards sited around the village. | Existing procedure adequate. |
| | Road side safety | L | The Village Hall owns 1 noticeboard and holds a key. All locations have approval by relevant parties, insurance cover, inspected regularly by the Clerk - any repairs/maintenance requirements brought to the attention of the Parish Council. Keys held by the Clerk, Chair of Councillor and 1 other councillor. | |
| Meeting location | Adequacy Health & Safety | L M | The Parish Council Meetings are held at Village Hall The premises and the facilities are considered to be adequate for the Clerk, Councillors and Public who attend from Health and Safety and comfort aspects. | Existing locations adequate. |
| Council records – paper | Loss through: theft fire damage | L M L | The Parish Council records are stored at Clerk's home.. Records include historical correspondence, minute books and copies, leases for land or property, records such as personnel, insurance, salaries etc. Recent materials are in a (metal filing cabinet (not fire proof)) and older more historical records in the Derbyshire Archives . | Damage (apart from fire) and theft is unlikely and so provision adequate. |
| Council records - electronic | Loss through: Theft, fire, damage corruption of computer | LM | The Parish Council's electronic records are stored on the Clerks computer. Back-ups of the files to One Drive | Existing procedure adequate |