

## Ewshot Parish Council Risk Assessment - Adopted June 2019

### 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.

<b>FINANCE AND MANAGEMENT</b>				
Subject	Risk(s) Identified	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	All files and recent records are kept at the Parish office or at the home of the Parish Clerk. The Clerk makes regular back-ups of files to cloud based storage One Drive. In the event of the Clerk being indisposed a locum would be sought.	Existing procedures adequate. Review when necessary.
Precept	Adequacy of precept Requirements not submitted to HDC Amount not received by HDC	L L L	The Council reviews the Precept requirement annually and reviews the presented budget update information, including actual position and projected position to year end and estimated figures for the next financial year. With this information the Council then agrees the amounts set for the specific budget headings for the following year. The Clerk informs Council when the monies are received (in April).	Existing procedure adequate.
Financial records	Inadequate records Financial irregularities	L L	The Council has Financial Regulations that set out the requirements. It operates a simple computer spread sheet based on a "Payments & Receipts" accounting system.	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 that set out the requirements for banking, cheques and reconciliation of accounts. Any bank errors are discovered when the Clerk reconciles the bank account(s) when the monthly statement is received. They are dealt with immediately by direct contact with the bank branch. The Clerk reviews the Councils banking arrangements regularly.	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.

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Cash	Loss through theft or dishonesty	L	The Council has Financial Regulations that set out the requirements.	Existing procedure adequate. Review the Financial Regulations when necessary.
Reporting and auditing	Information communication Compliance	L M	A budget monitoring statement is produced at each Council meeting with the agenda and discussed and approved at the meeting. A full list of payments and receipts and cheques to be signed is provided and approved at the meeting .The financial records including a breakdown of receipts and payments balanced against the bank statement are presented quarterly and checked by Councillors. The Clerk produces monthly timesheets.	Existing communication procedures adequate.
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 that set out the requirements. The Clerk/RFO maintains computer files and paper copies of all quotes. Invoices are reconciled with these. At each Council meeting the list of invoices awaiting approval is distributed to Councillors, and considered. Council approves the list of requests for payment. The Council has minimal stocks, these are checked and monitored by the Clerk.	Existing procedure adequate. Review the Financial Regulations when necessary.
Grants and support - payable	Power to pay Authorisation of Council to pay	L	All such expenditure goes through the required Council process of approval, .	Existing procedure adequate.
Best value Accountability	Work awarded incorrectly Overspend on services	L M	As per Financial Regulations 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. Review Financial Regulations regularly.
Salaries and assoc. 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 M	The Parish Council authorises the appointment of all employees at Council meetings. Salary rates are assessed annually by the Council and applied on 1st April each year. Salary amounts are authorised each month by the Chairman or RFO. Salaries are administered by an external agency and paid by BACS transfer direct to employees' bank account. The amounts paid, together with cost are collected monthly by direct debit (authorised in accordance with the Council's bank mandate) All transactions made on the Council's behalf are reported by a series of monthly reports from the agency. All returns and payments due to HMRC are made direct by the agency. HM Revenue and Customs receipt of payment is confirmed online monthly	Existing appointment and payment system is adequate.

<b>FINANCIAL AND MANAGEMENT</b>				
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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 HDC 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.
VAT	Re-claiming/charging	L	The Council has Financial Regulations that set out the requirements.	Existing procedure adequate
Annual return	Submit within time limits	L	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.	All activities and payments minuted.
Council records - paper	Loss through: theft fire damage	L M L	The Parish Council records are stored at the Parish Office. Records include historical correspondence, minute books and copies, documents for ownership of property, records such as personnel, insurance, salaries etc.	Damage (apart from fire) and theft is unlikely and so provision adequate.
Council records - electronic	Loss through: Theft, fire, damage Corruption of computer	L	The Parish Council's electronic records are stored on a Council computer at the Clerk's home. Back-ups of the files are taken at regular intervals to cloud storage One Drive.	Existing procedure adequate.
Insurance	Adequacy Cost Compliance Fidelity Guarantee	L L L M	An annual review is undertaken (before the time of the policy renewal) of all insurance arrangements in place. Employers and Employee liability insurance is a necessity and must be paid for. Ensure compliance measures are in place.	Existing procedure adequate. Review insurance provision annually. Review of compliance.
Data protection	Policy Provision	L	The Council is registered with the Data Protection Agency. Changes to legislation must be complied with.	Ensure annual renewal of registration. Clerk to complete adequate training.
Meeting location	Adequacy Health & Safety	L M	The Parish Council Meetings are held at the Village Hall. The Clerk holds a key and in the event the Clerk is indisposed the Chairman or Clerk will contact the Chairman of the Village Hall Committee for access to the building. The Village Hall is operated by an independent Registered Charity as a public meeting and entertainments facility and as such the Management Committee ensure compliance with all fire, health and safety requirements and have a current and comprehensive risk assessment in place. A representative from the Parish meets with the Management Committee annually to verify this.	Existing location adequate.

<b>ASSETS</b>				
<b>Subject</b>	<b>Risk(s) Identified</b>	<b>H / M / L</b>	<b>Management/Control of Risk</b>	<b>Review/Assess/Revise</b>
Street Furniture, Play Area Equipment and Open Spaces	Loss or Damage Risk/damage to third party(ies)/property	L L	An asset register is kept up to date and insurance is held at the appropriate level for all items. Regular checks made of all equipment by Members of the Parish Council or Clerk. Weekly risk assessment of Play Area equipment made and annual inspection carried out by registered play inspection company.	Existing procedure adequate. Review insurance requirements annually.
Noticeboards	Risk/damage/injury to third parties Road side safety	L L	Parish Council has 3 notice boards sited around the Parish. 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.	Existing procedure adequate.

<b>LIABILITY</b>				
<b>Subject</b>	<b>Risk(s) Identified</b>	<b>H / M / L</b>	<b>Management/Control of Risk</b>	<b>Review/Assess/Revise</b>
Legal Powers	Illegal activity or payments	L	All activity and payments made within the powers of the Parish Council (not ultra vires) and to be resolved and clearly minuted.	Existing procedure adequate.
Minutes/Agendas/ Notices/Statutory documents	Accuracy and legality Business conduct	L L	Minutes and agenda are produced in the prescribed 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.	Existing procedure adequate. Guidance/training to Chair should be given (if required). Members to adhere to Code of Conduct.
Public Liability	Risk to third party, property or individuals	L	Insurance is in place. Risk assessments regularly carried out to comply with requirements.	Existing procedures adequate. Ensure risk assessments are carried out.
Legal Liability	Legality of activities Proper and timely reporting via Minutes Proper document control	L L L	Clerk to clarify legal position on proposals and to seek advice if necessary. Council always receives and approves Minutes at monthly meetings. Retention of document policy in place.	Existing procedures adequate.

<b>COUNCILLORS' PROPRIETY</b>				
<b>Subject</b>	<b>Risk(s) Identified</b>	<b>H / M / L</b>	<b>Management/Control of Risk</b>	<b>Review/Assess/Revise</b>
Members interests	Conflict of interest Register of Members interests	M M	Councillors have a duty to declare any interests at the start of the meeting. Register of Members Interest forms to be reviewed regularly by Councillors.	Existing procedure adequate. Members to take responsibility to update their Register.

Reviewed and adopted June 2019