

Willingdon & Jevington 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.

FINANCE AND MANAGEMENT				
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 Clerk's office. The Clerk makes regular back-ups of files to an external hard drive, which is backed up to a separate location. In the event of the Clerk being indisposed the assistant Clerk can oversee the task.	Procedure being drafted, Review annually
Precept	Adequacy of precept Requirements not submitted to WDC Amount not received by WDC	L L L	The Council reviews the Precept requirement annually at the November Finance & Policy meeting 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 total of which is resolved to be the precept amount to be requested from Wealden District Council. This figure is submitted by the Clerk in writing to WDC. The Clerk informs Council when the monies are received (approx. April time).	Existing procedure adequate.
Financial records	Inadequate records Financial irregularities	L L	The Council has Financial Regulations that set out the requirements.	Existing procedure adequate. Review the Financial Regulations Annually.
Bank and banking	Inadequate checks Bank mistakes Loss Charges	L L L L L	The Council has Financial Regulations that 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 statements arrive, these are dealt with immediately by informing the bank and awaiting their correction. 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 Annual Council and an election. Monitor the bank statements monthly.

FINANCE AND MANAGEMENT				
Subject	Risk(s) Identified	H / M / L	Management/Control of Risk	Review/Assess/Revise
Cash	Loss through theft or dishonesty	L	The Council has Financial Regulations that set out the requirements. Cash received is banked within 3 banking days. Petty Cash is checked by two Councillors at each full Council meeting for accuracy. The Council's insurance policy has a Fidelity Guarantee.	Existing procedure adequate. Review the Financial Regulations Annually Ensure Fidelity Insurance is adequate.
Reporting and auditing	Information communication Compliance	L M	A budget monitoring statement is produced for each Council/Committee 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 at the meeting and the financial records including a breakdown of receipts and payments balanced against the bank statement are presented and checked by a Councillor at each meeting. Council should regularly audit internally to comply with the Fidelity Guarantee.	Existing communication procedures adequate. Council to appoint a Councillor to check financial records for Fidelity compliance
Direct costs Overhead expenses Debts	Goods or Services not supplied but billed for. 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. 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. Unpaid invoices to the Council for adverts in the newsletter are pursued and where possible, payment is obtained in advance.	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, minuted and listed accordingly if a payment is made using the S137 power of expenditure.	Existing procedure adequate. Parish Councillors request a copy of S137 rules if required.
Grants - receivable	Receipts of Grant	L	The Parish Council receives a regular grant from WDC annually paid in two instalments with the precept. Receipt is reported to the Council at the next meeting of the Council. Any one-off grants awarded would come with terms and conditions to be satisfied.	Existing procedures adequate.
Charges - Rentals payable	Payments of leases/rentals	L	The Council pays a quarterly rent on the Cemetery Toilets. There is an open ended agreement with the owner.	Existing procedures adequate
Charges - Rentals receivable	Receipt of rental Insurance implication	L M	Sports Facilities - The Clerk issues a 5 year agreement for usage and both parties sign the agreement and the Parish Council copy is held in Parish Council records. The Parish Council is notified accordingly. The Football Clubs arrange their own insurance and provide a copy to the Parish Council each year.	Existing procedure adequate. Review agreement and fees annually. Ensure payment and copy of insurance document received.
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.

FINANCIAL AND MANAGEMENT				
Subject	Risk(s) Identified	H / M / L	Management/Control of Risk	Review/Assess/Revise
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	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 is paid by standing order each month for a set number of hours and reported to the Council. The Tax and NI contributions due are reported to the Council and signed off quarterly. 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 Park/Cemetery Key holders have an Agreement for the tasks set. The Clerk keeps a contract of employment and job description.	Existing appointment and payment system is adequate.
Clerk/Other workers (voluntary/casual)	Loss of Clerk Fraud Actions undertaken Health & Safety	L L L L	A contingency fund should be established to enable training for the CiLCA qualification in the event of the Clerk resigning. The requirements of the Fidelity Guarantee insurance to be adhered to with regards to Fraud. The Clerk & Asst. Clerk should be provided with relevant training, reference books, access to assistance and legal advice required to undertake the role. The Park & Cemetery Key holders are provided with adequate direction and safety equipment needed to undertake the role, i.e. protective clothing and training.	Include in financial statement when setting precept. Existing procedure adequate. Purchase reference books where necessary. Membership of the SLCC. Monitor working conditions, safety requirements and insurance regularly.
Councillor allowances	Councillors over-paid Income tax deduction	L	The Chairman has a budgeted annual allowance that is used if necessary for sundry items. Any expenses are claimed by presenting the relevant receipt to the Council for approval. Expenses are monitored to ensure the budget is not exceeded and expenditure reported monthly to the Council. No allowances are allocated to other Parish Councillors.	Existing procedure adequate.
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.
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	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.	All activities and payments Minuted.
FINANCIAL AND MANAGEMENT				
Subject	Risk(s) Identified	H / M / L	Management/Control of Risk	Review/Assess/Revise
Council records - paper	Loss through: theft fire damage	L M L	The Parish Council records are stored at the council offices. Records include historical correspondence, minute books and copies, documents for ownership of 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 loft.	Damage (apart from fire) and theft is unlikely and so provision adequate. Deeds/leases copied and deposited off-site.
Council records - electronic	Loss through: Theft, fire, damage Corruption of computer	L M	The Parish Council's electronic records are stored on an external hard drive. The external hard drive backs up daily to an off site server	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. Ensure Fidelity checks 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.	Ensure annual renewal of registration.
Freedom of Information Act	Policy Provision	L M	The Council has a model publication scheme for Local Councils in place. The Council is able to request a fee for any information requested to cover the cost of consumables and the clerk's time.	Monitor and report any impacts of requests made under the FOI Act.
Meeting location	Adequacy Health & Safety	L M	The Parish Council Meetings are held at the Community School Hall. In the event the Clerk is indisposed the Chairman or Clerk will contact the Chairman of the school business manager for access to the building. The premises and the facilities are considered to be adequate for the Clerk, Councillors and Public who attend from Health & Safety and comfort aspects.	Existing location adequate.
Street Lighting	Risk/injury to third party	L	No insurance is in place. Maintenance contract with ESCC	Existing procedure adequate. Review when necessary.

ASSETS				
Subject	Risk(s) Identified	H / M / L	Management/Control of Risk	Review/Assess/Revise
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. Monthly risk assessment of Play Area equipment made by LDC and annual inspection carried out by registered play inspection company. Regular inspection of the trees on the Huggetts Lane & Tott Yew Recreation Grounds by a Parish Council tree officer and records kept.	Existing procedure adequate. Review insurance requirements annually.
Noticeboards	Risk/damage/injury to third parties Road side safety	L L	Parish Council has seven 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 maintenance man who has a contract to carry out works. Keys held by the Clerk.	Existing procedure adequate.

LIABILITY				
Subject	Risk(s) Identified	H / M / L	Management/Control of Risk	Review/Assess/Revise
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. Ensure established with clear terms of reference.	Existing procedure adequate.
	Working Parties taking decisions	L		Monitor on a monthly basis.
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	M	Insurance is in place. Risk assessments regularly carried out to comply with requirements.	Existing procedures adequate. Ensure risk assessments are carried out.
Employer Liability	Non-compliance with employment law	L	Undertake adequate training and seek advice from the Sussex Association of Local Councils.	Existing procedures adequate.
Legal Liability	Legality of activities	M	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.
	Proper and timely reporting via Minutes	L		
	Proper document control	L		

COUNCILLORS' PROPRIETY				
Subject	Risk(s) Identified	H / M / L	Management/Control of Risk	Review/Assess/Revise
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.