# East Meon 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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| **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 | There is a business continuity plan in place. | Review plan when necessary. |
| Precept | Adequacy of precept<br>Requirements not submitted to EHDC<br>Amount not received by EHDC | L<br>L<br>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 Parish 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 EHDC. This figure is submitted by the Parish Clerk in writing to EHDC.<br>The Parish Clerk informs Council when the monies are received in April and October. | Existing procedure adequate. |
| Financial records | Inadequate records<br>Financial irregularities | L<br>L | The Council has Financial Regulations which set out the requirements. | Existing procedure adequate.<br>Review the Financial Regulations when necessary. |

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| Bank and banking<br>Interest | Inadequate checks<br>Bank mistakes<br>Loss<br>Charges | L<br>L<br>L<br>L<br>L | The Council has Financial Regulations which set out the requirements for banking, cheques and reconciliation of accounts.<br>The bank does make occasional errors in processing cheques which are discovered when the Parish Clerk reconciles the bank accounts once a month when the statement arrives, these are dealt with immediately by informing the bank and awaiting their correction.<br>The Council has accounts to hold current payments and receipts, savings, and CIL monies separately for safe guarding reasons. | Existing procedure adequate.<br>Review the Financial Regulations when necessary and bank signatory list when necessary, especially after an AGM and an election.<br>Monitor the bank statements monthly. |
| Cash | Loss through theft or dishonesty | L | The Council has Financial Regulations which set out the requirements.<br>Cash received is banked within 3 banking days. There is no petty cash or float. | Existing procedure adequate.<br>Review the Financial Regulations when necessary. |
| Reporting and auditing | Information<br>Communication<br><br><br>Compliance | L<br><br><br><br>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.<br>Council should regularly audit internally to comply with the Fidelity Guarantee. | Existing communication procedures adequate.<br><br><br>Council annually to appoint a Councillor Auditor for Fidelity compliance. |
| Direct costs<br>Overhead expenses<br>Debts | Goods not supplied but billed<br><br>Incorrect invoicing<br>Cheque payable incorrect<br><br>Loss of stock<br>Unpaid invoices | L<br><br>L<br>L<br><br>L<br>L | The Council has Financial Regulations which set out the requirements.<br>One Councillor is nominated to check each invoice against the cheque book and associated paperwork and initials the invoices.<br>Council approves the list of requests for payment. The Council has minimal stocks, these are checked and monitored by the Parish Clerk. Unpaid invoices to the Council for services are pursued and where possible, payment is obtained in advance. | Existing procedure is adequate.<br>Review the Financial Regulations when necessary. |

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| Grants and support – payable | Power to pay<br>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 S 137 power of expenditure. | Existing procedure adequate. Parish Councillors request a S 137 rule 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 payable | Payments of charges, leases, rentals | L | The Parish Council leases from East Meon Village Hall – the play area – invoices payable for the rental amounts are entered into the normal payment system for authorisation. | Existing procedure adequate. |
| Charges – rentals receivable | Receipt of rental<br>Insurance implication | L<br>M | Football Pitches – the Parish Clerk issues an agreement for usage and a monitoring form along with the invoice. Both parties sign the agreement and the Parish Council copy is held in Parish Council records. The cheque if received and banked. The Parish Council is notified accordingly. The Football Club arranges its own insurance and provides 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<br>Accountability | Work awarded incorrectly<br>Overspend on services | L<br>M | 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 Parish Clerk would investigate the situation, check the quotation/tender, research the problem and report to Council. | Existing procedure adequate. Include when reviewing Financial Regulations. |

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| Salaries and assoc. costs | Salary paid incorrectly<br>Wrong hours paid<br>Wrong rate paid<br>False employee<br>Wrong deductions of NI or Tax<br>Unpaid Tax & NI contributions to the Inland Revenue | L<br>L<br>L<br>L<br>L<br><br>L | The Parish Council authorises the appointment of all employees. Salary rates are assessed and applied as necessary.<br><br>The caretaker is paid monthly. These are checked and initialled by the Parish Clerk and submitted into the records. Each has a contract of employment and job description.<br>The Parish Clerk does not keep time sheets each 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. |
| Employees | Loss of key personnel<br>Fraud by staff<br>Actions undertaken by staff<br>Health & Safety | L<br><br>L<br>L | Reference to the Continuity Plan should be made in case of loss of key personnel.<br>The requirements of the Fidelity Guarantee insurance to be adhered to with regards to Fraud.<br>The Parish Clerk should be provided with relevant training, reference books, access to assistance and legal advice required to undertake their roles.<br>The Lengthsman should be provided with adequate direction and safety equipment where needed to undertake the roles, i.e. protection clothing and training. | Existing procedure adequate.<br>Purchase revised books.<br>Membership of the SLCC.<br>Monitor working conditions, safety requirements and insurance regularly. |
| Councillor allowances | Councillors over-paid<br>Income tax deduction | Negative | 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 PO will obtain an estimate of costs from the Borough 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 which set out the requirements. | Existing procedure adequate. |

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| Annual return | Submit with 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, including a reference to the power used. | Powers minuted from April 2006. |
| Minutes/Agendas/Notices<br>Statutory Documents | Accuracy and legality<br>Business conduct | L<br>L | Minutes and agenda are produced in the prescribed method by the Parish Clerk and adhere to the legal requirements.<br>Minutes are approved and signed at the next Council meeting.<br>Minutes and agenda are displayed accordingly to the legal requirements.<br>Business conducted at Council meetings should be managed by the Chair. | Existing procedure adequate.<br>Guidance/training to Chair should be given (if required).<br>Members to adhere to Code of Conduct. |
| Members interests | Conflict of interest<br><br><br>Register of Members interests | L<br><br><br>M | 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.<br>Register of Members Interest forms should be reviewed regularly by Councillors. | Existing procedure adequate.<br><br><br>Members take responsibility to update their Register. |
| Insurance | Adequacy<br>Cost<br>Compliance<br>Fidelity Guarantee | L<br>L<br>L<br>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.<br>Ensure compliance measures are in place. Ensure Fidelity checks are in place. | Existing procedure adequate.<br>Review insurance provision annually.<br>Review of compliance. |
| Data protection | Policy<br>Provision | L | The Council is registered with the Data Protection Agency.<br>Councillors will have received GDPR Training. | Ensure annual renewal of registration. |

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| Freedom of Information Act | Policy<br>Provision | L<br>M | The Council has a model publication scheme for Local Councils in place. 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 15 hours but the applicant also has the right to re-submit the request broken down into sections, thus negating the payment of a fee. | Monitor and report any impacts of requests made under the F of I Act. |

| **PHYSICAL EQUIPMENT OR AREAS** | | | | |
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| **Subject** | **Risk(s) Identified** | **H/M/L** | **Management/Control of Risk** | **Review/Assess/Revise** |
| Assets | Loss of Damage<br>Risk/damage to third party (ies) property | L<br>L | An annual review of assets is undertaken for insurance provision, storage and maintenance provisions. | Existing procedure adequate. |
| Maintenance | Poor performance of assets or amenities<br>Loss of income or performance<br>Risk to third parties | L<br>L<br>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. All assets are insured and reviewed annually. All public amenity land is inspected regularly by Parish Councillors or employees. | Existing procedure adequate. Ensure inspections carried out. |
| Notice board | Risk/damage/injury to third parties<br>Road side safety | L<br>L | The Parish Council has one notice board sited in the village. The location for the Noticeboard has 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 and Vice Chair. | Existing procedure adequate. |

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| Street furniture | Risk/damage/injury to third parties | L | The Parish Council is responsible for boundary signs, and artwork around the village and covered by insurance. No formalised programme of inspections is carried out, all reports of damage or faults are reported to Council and/or dealt with. | Existing procedure adequate. |
| Meeting location | Adequacy<br>Health & Safety | L<br>M | The Parish Council Meetings are held at different venues. 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 locations adequate. |
| Council records – paper | Loss through:<br>Theft<br>Fire<br>Damage | <br>L<br>M<br>L | The Parish Council records are stored at the home of the Chair and the Parish Clerk. 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 lockable metal filing cabinet (not fire proof) . | Damage (apart from fire) and theft is unlikely and so provision adequate.<br>Deeds/leases copied and deposited off-site. |
| Council records - electronic | Loss through:<br>Theft, fire, damage corruption of computer | L/M | The Parish Council's electronic records are stored on the Parish Clerk's computer. Back-ups of the files are taken at regular intervals. | Back-up of electronic files produced annually to be kept by the Parish Clerk. |