

MATCHING 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

| 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 | Temporary Clerk is available via EALC temporary staffing bank whilst a permanent replacement is sought. | To be reviewed annually at Annual Council Meeting |
| Precept | Adequacy of precept | 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 of the year and indicative figures or costings obtained by the Clerk. 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 Epping Forest District Council. The Clerk submits this figure to EFDC, and informs the Council when the monies are received (approx May). | Existing procedure adequate. |
| | Requirements not submitted to UDC | L | | |
| | Amount not received by Epping Forest DC | L | | |

MATCHING PARISH COUNCIL RISK ASSESSMENT

| | | | | |
|--|----------------------------------|---|---|--|
| Financial records | Inadequate records | L | The Council has Financial Regulations which set out the requirements. | Existing procedure adequate. |
| | Financial irregularities | L | | |
| Bank and banking | Inadequate checks | L | The Council has Financial Regulations which set out the requirements for banking, cheques and reconciliation of accounts. The Parish Council has one current bank account. The Clerk and three Councillors are signatories . Online banking is used. The Clerk sets up payments at the Bank and two other councillors authorise the payments. | Existing procedure adequate. |
| | Bank mistakes | L | | Review the Financial Regulations and bank signatory list, especially after an AGM and an election. |
| | Loss | L | | |
| | Charges | L | The Clerk reconciles the bank accounts once a month using online banking, any discrepancies are dealt with immediately by informing the bank and awaiting their correction. | 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 annually. |
| Reporting and auditing | Information communication | L | 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. | Existing communication procedures adequate. |
| | Compliance | M | Council carries out annual internal audit to comply with the Fidelity Guarantee. | Existing procedure adequate. |
| Direct costs Overhead expenses Debts | Goods invoiced but not supplied | L | Goods ordered are confirmed by the Clerk as received and payment raised for approval at PC meeting | Existing procedure adequate. |
| | Incorrect invoicing | L | At each Council meeting the list of invoices awaiting approval is distributed to Councillors, and considered. | Review the Financial Regulations annually. |
| | Cheque payable incorrect | L | Council approves the list of requests for payment. | |
| | Loss of stock | L | The Council has no stocks, | No procedure required |
| | Unpaid invoices | L | Council does not provide services for which Invoicing is required. | |
| Grants and support payable | Authorisation of Council to pay | L | All such expenditure to go 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. |
| 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. |

MATCHING PARISH COUNCIL RISK ASSESSMENT

| | | | | |
|---|--------------------------------------|-----|---|---|
| Charges rentals payable | Payments of charges, leases, rentals | L | The Parish Council has no rentals, leases or licences which require the payment of charges. | Existing procedure adequate. |
| Charges rentals receivable | Receipt of rental | L | The Parish Council owns the village green but makes no charge for its use. | No procedure necessary |
| Best value Accountability | Work awarded incorrectly | L | Normal Parish Council practice is to seek more than one quotation for any substantial work required to be undertaken or goods supplied. For major contract services, formal competitive tenders would be sought. | Existing procedure adequate. |
| | Overspend on services | L | 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. | Include when reviewing Financial Regulations . |
| Salaries and assoc. costs | Salary paid incorrectly | L | The Clerk has a contract of employment and job description and submits a detailed timesheet and expense claim monthly. | Existing appointment and payment system is adequate. |
| Councillor allowances | Councillors over-paid | L | Councillors submit expense forms to Clerk for verification and then to Council for approval at PC Meeting | 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 measures which can be adopted in the event of having a contested election. | Existing procedure adequate. |
| VAT | Re-claiming/charging | L | The Council does not charge VAT and the Repayment of VAT is submitted regularly, and at least annually, to Customs & Excise in accordance with the Financial Regulations. | Existing procedure adequate. |
| Annual return | Submit within time limits | L | The Council uses the HMRC Basic Tools software for PAYE. The only employee is the Clerk who does not fall within Employees NI, but Employers NI may be required. | Existing procedure 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. | Existing procedure adequate. |
| Minutes/Agendas/Notices/Statutory documents | Accuracy and legality | L | Minutes and agenda are produced in the prescribed method by the Clerk are displayed on the Council website according to, and adhering to, the legal requirements. Minutes are approved and signed at the next Council meeting. | Existing procedure adequate. |
| | Business conduct | L | Business conducted at Council meetings is managed by the Chair. | Guidance/training to Chair is available (if required). Members to adhere to Code of Conduct. |

MATCHING PARISH COUNCIL RISK ASSESSMENT

| | | | | |
|----------------------------|-------------------------------|---|---|---|
| Members interests | Conflict of interest | L | Declaration of interests by members is an Agenda Item to remind Councillors of their duty. | Existing procedure adequate. |
| | Register of Members interests | M | Register of Members Interest forms are reviewed regularly by Councillors and submitted to the Clerk for retention. | 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. Employers and Employee liability insurance is a necessity and must be paid for. | Review insurance provision annually. |
| | Cost | L | | |
| | Compliance | L | Ensure compliance measures are in place. | Review of compliance. |
| | Fidelity Guarantee | L | Ensure Fidelity checks are in place. | Review Fidelity Guarantee annually |
| Data protection | Policy | L | The Council is registered with the Data Protection Agency. | Registered with the Information Commissioner May 2009 |
| Freedom of Information Act | Policy | L | The Council has produced a model publication scheme for Local Councils for implementation at the PC meeting in June 2009 | Publication scheme adopted May 2006 |
| | Provision | M | There have been requests for information and these have been dealt with complying with the Data Protection Act. 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 | | | | |
|-----------------------------|--------------------|-----------|--|---------------------------------|
| Subject | Risk(s) Identified | H / M / L | Management/Control of Risk | Review/ Assess/ Revise |
| Meeting location | Adequacy | L | The Parish Council Meetings are held at a regular venue. The premises and the facilities are considered to be adequate for the Clerk, Councillors and Public who attend from Health & Safety and comfort aspects. The room is provided free of charge at licensed premises in Matching Tye and no alcohol is allowed in the room during Council meetings | Existing locations adequate. |
| | Health & Safety | L | | |
| Assets / Maintenance | Loss or Damage | L | An annual review of assets is undertaken. | Ensure inspections carried out. |

MATCHING PARISH COUNCIL RISK ASSESSMENT

| | | | | |
|----------------------------|--|---|---|--|
| | Risk/damage to third party property or individuals | 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. | Review asset register, insurance provision, storage and maintenance provisions. |
| Notice boards | Risk/damage/injury to third parties | L | The Parish Council has two notice boards sited within the parish at locations approval by relevant parties. The noticeboards are inspected regularly by Councillors and any repairs/maintenance requirements brought to the attention of the Parish Council. | Existing procedure adequate. |
| | Road side safety | L | | |
| Street furniture | Risk/damage/injury to third parties | L | The Parish Council is responsible for two bus shelters and bench seats around the village. These items are covered by insurance. No formalised programme of inspections is carried out, all reported damage or faults to the Council are dealt with promptly. | Existing procedure adequate. |
| Council records paper | Loss through: theft | | The Parish Council records are stored at the home of the Clerk. Records include historical correspondence, minute books and copies, leases for land or property, records such as personnel, insurance, salaries etc. | Damage (apart from fire) and theft is unlikely and so |
| | fire | M | | Deeds and leases copied and deposited off-site and a copy kept in the records. |
| | damage | L | | |
| | Loss through: theft | L | | |
| Council records electronic | fire | L | The Parish Council's electronic records are stored on the Clerks computer. Back-ups of the files are taken at regular intervals and are stored online in the cloud and on external recording devices | A backup of the council files to be saved to memory stick and deposited with the Chairman at each PC Meeting |
| | damage | L | | |
| | corruption of computer | M | | |
| | | | | |
| | | | | |