Council & Financial Risk Assessment

Name of Organisation:	Birling Parish Council	Start Date:	01/04/2025
		Date of Assessment:	March 2025
		Date of Review:	March 2026

No	Hazard & Potential Consequences	Persons at Risk	Control Measures	Potential Severity of Harm (High, Med, Low)	Additional Control Measures Necessary	Likelihood of harm occurring (High, Med, Low)	Action by Whom	Action by When
PHYSICAL ASSETS								
1.	<u>Protection of Physical Assets owned or managed by the Parish Council</u> • Office equipment • Notice board • War Memorial Risk – damage/vandalism/wear and tear/village appearance affected	Parish Council/ Clerk/ Members of the public	• Insured: Gallagher • Asset lists and inventory undertaken & reviewed at least annually • Disposals always reported and approved by Full Council and included in the minutes.	Medium	Adhoc visual checks carried out by all and issues reported to Clerk	Low	All	Ongoing
2.	<u>Maintenance of physical assets owned by the Parish Council</u>	Parish Council/ Clerk/	Regular periodic in-house & independent	Medium	Adhoc visual checks	Low	All	Ongoing

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	See list of assets categories above Risk – damage/vandalism/wear and tear/village appearance affected	Members of the public	inspections & reviews undertaken for all physical assets		carried out by all and issues reported to Clerk			
PUBLIC LIABILITY								
4.	<u>Maintenance and works carried out</u> Risks – unqualified contractors result in poor workmanship/additional costs/reputational damage	Parish Council	Ensure appropriate certificates are held by contractors carrying out maintenance works.	Medium	Certificates to verified with organisations	Medium	Clerk and Parish Council	Ongoing
5.	<u>Events organised by the Parish Council</u> Risks – injury/personal liability claims/reputational damage/unbudgeted costs	Parish Council/ Clerk/ Members of the public	Individual event risk assessments undertaken and approved by the Council.	Medium				Ongoing
LEGAL LIABILITIES								
9.	<u>Protection for Legal Liabilities</u> • Public Liability • Officials indemnity	Parish Council/ Clerk/ Members of the public	Insured: Gallagher	Medium	Regular reviews of	Medium	All	Ongoing

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	• Employers Liability • Libel & Slander • Personal Accident • Fidelity Guarantee Risks – fraud/public reputational damage/unbudgeted costs				insurance cover			
10.	<u>Compliance with Employment Law and Inland Revenue Regulation including VAT</u> Risks – fines/reputational damage/unbudgeted costs	Parish Council/ Clerk/ Members of the public	Annual VAT rebate from HM Revenue and Customs completed Use of Excel system to prepare VAT returns Reconciliation of VAT returns to Excel sheet Payroll completed by MFW and records printed and signed at monthly meetings Monthly payment of PAYE & NIC by BACS to	Medium	Councillors to carry out random checks at meetings of documentation	Low Medium	Clerk and Councillors	Ongoing

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			HMRC, signed off at monthly meetings Council to obtain professional HR Advice where necessary Council adheres to pension regulation requirements; offers NEST to qualifying clerk.					

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11.	<u>Health and Safety</u> • Risk Assessments Risks – public liability claims/reputational damage/accident/injury/costs	Parish Council/ Clerk/ Members of the public	The following risk assessments undertaken annually and reviewed periodically: • Council & Financial • Events • Litterpicking	Medium	Council to approve risk assessments	Medium	All	Ongoing
13.	<u>Contracts</u>	Parish Council/Clerk	Receive legal advice at appropriate level for the following: Leases Licences	Medium	Specialist advice sought where required	Low	All	Ongoing
FINANCES AND BANKING								
14.	<u>Keeping Proper Financial Records</u> Risks – fraud/reputational damage/financial losses	Parish Council/ Clerk & RFO	Independent Internal Audit reported to Full Council. Accounts for payment – list included on Full Council agenda prior to signature of payments.	Medium	Councillors to carry out random checks Chairman to inspect	Low	All	Ongoing

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			Full monthly list of payments approved at Full Council meetings.		payments regularly			
			All cheques/BACS payments to be approved by 2 councillors.					
			Use of Excel accounting sheets					
			Financial records presented Full Council monthly					
15.	<u>Banking Arrangements</u> Risks – fraud/reputational damage/financial losses	Parish Council/ Clerk & RFO	Regular bank reconciliations undertaken for all bank accounts.	Medium	Councillors to carry out	Low	All	Ongoing
			Full Council verify bank statements and balances to bank reconciliation.					
			Cheques received are recorded and banked promptly.					

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			Ensure that cash funds are spread around various banks to reduce the risk of any one institution becoming vulnerable.		random checks Chairman to inspect statements regularly			
22.	<u>Expenses – councillors</u> Risks – fraud/reputational damage/financial losses	Parish Council	Reconciliations undertaken regularly. Expenditure reported at every Full Council meeting and reconciliation verified All expenses must be approved by the RFO Mileage claims checked against attendance register at other	Low	None	Low	All	Ongoing

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			meetings and training events					
			Use of shared transport with other councillors or staff required.					
			Expenses policy in place All expenses must be approved by the RFO.					
24.	<u>Expenses – staff</u> Risks – fraud/reputational damage/financial losses	Parish Council	The Clerk's expenses must be approved by the Chairman of the Parish Council.	Low	None	Low	All	Ongoing
			All payments signed by 3 councillors					
			Lists of all cheques/BACS payments circulated to all councillors prior to signature.					
			Receipts must be attached (with the exception of mileage claims)					
			Mileage claims checked against attendance					

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			register at other meetings and training events. Use of shared transport with other councillors or staff required.					
26.	<u>Ensuring adequacy of budget setting</u> Risks – over or under spend/reputational damage	Parish Council	Monthly variance analysis (15%) undertaken and reported to Full Council.	Medium	Reports provided 3 days before meeting to give time for review	Medium	All	Ongoing
27.	<u>Ensuring adequacy of Annual Precept</u> Risks – over or under spend/reputational damage/future large precept rises to recover mistakes	Parish Council	Budgeting process to include previous year's actual figures compared to budget	Medium	Budget reviewed in November to give sufficient review time for adoption in December	Medium	All	Ongoing
28.	<u>Accurate reporting of Council Business in Minutes</u>	Parish Council Members	Draft minutes sent to all members with agenda. All committee minutes confirmed at monthly Full Council.	Low	Meeting minutes to be numbered		Clerk	Ongoing

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	Risk – Reputational damage/legal challenge		Meetings and minutes properly numbered. Publish minutes on website.		consecutively per municipal year and stored at clerks home. Review archive storage for older minutes.	Low		
29.	<u>Adoption and Adherence to the Code of Conduct</u> Risk – Reputational damage/legal challenge	Parish Council Members	Procedures for Members adoption of the Code of Conduct. Each Member provided with copy of the Code Information pack provided for all new Members Offer training for new councillors.	Low	None	Low	All	Ongoing

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			DPI's for each member on website					
30.	<u>Computer Failure</u> Loss of data/reputational damage/GDPR breaches/ICO fines	Clerk	Data backed up on cloud storage Occasional checks that all data is present.	Medium	Council to review systems regularly	Medium	All	Ongoing
31.	<u>Coronavirus and infections diseases</u> Risk – transmission of virus	Clerk/Councillors/Members of the public	Government guidance checked regularly. Latest advice and guidance adhered to at all times. Facemasks used at meetings if symptoms presented.	Medium	Advice and Guidance shared with councillors and staff	Medium	All	Ongoing

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32.	Devolution and Local Government Reorganisation	Clerk/Councillors	Risk of devolution of local services to the council affecting resources and precept costs to Birling. Risk of local services being reduced due to efficiency measures at unitary authority.	High	Councillors to read all the briefings and plan and liaise with County and Borough Members as changes are announced.	Med	Clerk/ Councillors	Ongoing