

Winterton-on-Sea 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

Topic	Risk	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	The Clerk uses a Parish Council issued laptop which can be transferred to another user and uses OneDrive to back up work. The Chair has the information to access emails and the computer and files are available for transfer on a memory stick.	Review plan when necessary
Precept	Adequacy of precept Requirements not submitted to Borough Council Amount not received by Borough Council	L L L	At the precept setting meeting the Parish Council will receive a budget update report, including actual position and projected position to end the year and indicative figures or costings obtained by the Clerk. A draft balanced budget will be recommended for approval. The precept demand is submitted by the	Existing procedure adequate

			Clerk to the Borough Council. The Clerk informs Council when the monies are received (April and September).	
Financial Records	Inadequate records Financial irregularities	L L	The Council has Financial Regulations which set out the requirements. Financial records are kept according to best practice.	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 which set out the requirements for banking, internet banking, cheques and reconciliation of accounts. Any bank errors will be dealt with as soon as they are identified. Bank reconciliation is carried out monthly.	Existing procedure adequate. Review the Financial Regulations when necessary and bank signatory list, when necessary, especially after an election. Monitor the bank statements when they arrive.
Cash	Loss through theft or dishonesty	L	The Council has Financial Regulations which set out the requirements. There is no petty cash or float. The Parish Council has fidelity insurance cover.	Existing procedure adequate. Review the Financial Regulations when necessary.
Reporting and Auditing	Information communication Compliance	L M	A monitoring statement is produced regularly before each Parish Council meeting with the agenda, discussed and approved at the meeting. This statement includes, bank reconciliation and a breakdown of the accounts. Internal review of finances is carried out at least twice a year by a Councillor appointed by the Council.	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 Parish Council has Financial Regulations which set out the requirements. At each Council meeting the list of invoices awaiting approval is available to Councillors. Council approves the list of requests for payment. On occasion payments are made between meetings. Unpaid invoices to the Council are pursued and where possible, payment is obtained in advance.	During the bi-annual internal checks, the councillor will check a selection of invoices and check them against the cheque book and associated paperwork. Review the Financial Regulations when necessary.
Grants and support - payable	Power to pay Authorisation of Parish Council to pay	L	All such expenditure goes through the required Council process of approval, minuted and listed accordingly and marked as such if a payment is made using S137 power of expenditure. The clerk advises the Council of any changes to S137 allowances.	Existing procedure adequate. Parish Councillors request S137 rules if required.
Grants - receivable	Receipts of Grant	L	One off grants would come with terms and conditions to be satisfied. Fundraising and grants for specific projects are accounted for under a separate heading or code in the Accounts.	Procedure would need to be formed, if required.
Charges – rentals payable	Payments of charges, leases, rentals	L	The Parish Council rents the Village Hall for meetings - invoices payable for the rental amounts will be/are entered into the normal payment system for authorisation.	Existing procedure adequate.
Best value Accountability	Work awarded incorrectly Overspend on services	L 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 Clerk would investigate the situation, check the quotation/tender, research the problem and report to Council. Contracted self-employed staff need to submit a Tender/Quotation each year for seasonal work for approval by the Council. Ongoing work needs to be reviewed annually by the Council.	
Salaries and associated 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	<p>The Parish Council authorises the appointment of all employees. Salary rates are assessed annually during the budget setting process and applied following the Clerk's Annual Appraisal each year. Salary analyses are produced by the Clerk monthly together with a schedule of payments to the Inland Revenue (for Tax and NI). These are inspected and approved at the Council meetings as part of the payments for approval, and signed off. The Tax and NI is worked out where necessary, using an Inland Revenue computer programme updated annually.</p> <p>Contracted self-employed staff will each submit a monthly invoice containing hours, tasks. Contracts / specification of engagement to be reviewed annually.</p> <p>The Clerk has a contract of employment and job description.</p> <p>All contracts of employment contain a section on overpayment and recoup.</p>	Existing appointment and payment system is adequate for employed staff (clerk,) and contracted staff.

Employees	Loss of key personnel	L	Reference to the Continuity Plan should be made in case of loss of key personnel.	Existing procedure adequate.
	Fraud by staff	L	The requirements of the Fidelity Guarantee insurance to be adhered to with regards to Fraud.	Purchase revised books. Membership of the SLCC/Norfolk ALC. Monitor working conditions, safety requirements and insurance regularly.
	Actions undertaken by staff	L	The Clerk should be provided with relevant training, reference books, access to assistance and legal advice required to undertake the role.	
	Health & Safety	L	The contracted self-employed staff should be provided with adequate direction and have safety equipment needed to undertake the roles, i.e. protective clothing and training.	
Councillor allowances	Councillors over-paid Income tax deduction	L	An allowance is made to the Parish Council Chair which is presented as part of the payments list for approval by the Parish Council. The Chair is responsible for properly accounting for this within their tax return.	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.	Existing procedure adequate
VAT	Re-claiming/charging	L	The Parish Council is not registered for VAT. Re-claims are made periodically providing the amount exceeds £100. The reclaims are added to the list of receipts presented at the Parish Council meeting.	Existing procedure adequate
Annual Return	Submit within time limits	L	The PAYE year end procedures are carried out within the prescribed time frame by the Clerk. The Annual Governance Annual Return is submitted to the internal auditor for	Existing procedures adequate

			completion and signing, signed off by Council and sent on to the External Auditor within time limit.	
Legal Powers	Illegal activity or payments	L	All activity and payments within the powers of the Parish Council to be resolved and minuted at Parish Council Meetings. Clerk to check Powers where this is not clear, or it is an unusual activity.	Existing procedures adequate
Minutes/Agendas/Notices Statutory Documents	Accuracy and legality	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.	Existing procedure adequate. Guidance/training to Chair should be given (if required). Members to adhere to Code of Conduct.
	Business conduct	L	Business conducted at Council meetings should be managed by the Chair.	
Members interests	Conflict of interest	L	Members should declare their interests at meetings as per statutory requirements. Register of Members Interest forms should be reviewed regularly by Councillors.	Existing procedure adequate. Members take responsibility to review and update their Register.
	Register of Members interests	M		
Insurance	Adequacy	L	An annual review is undertaken (before the time of the policy renewal) of all insurance arrangements in place. Employers Liability and Public Liability covers are included. Ensure compliance measures are in place. Ensure Fidelity checks are in place.	Existing procedure adequate. Review insurance provision annually. Review of compliance.
	Cost	L		
	Compliance	L		
	Fidelity Guarantee	M		

Data protection	Policy Provision	L	The Council is registered with the Information Commissioner and has put in place policies and notices as required by General Data Protection Regulation.	Ensure annual review of registration
Freedom of Information Act	Policy Provision	L M	The Parish Council has a Freedom of Information Policy in place and will comply with FOI requests as required by law.	A review of the policy needs to take place for compliance with recent legislation. 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
Assets	Loss or Damage Risk/damage to third party(ies)/property	L L	An annual review of assets is undertaken for budgeting and insurance provision, storage and maintenance provisions.	Existing procedure adequate.
Maintenance	Poor performance of assets or amenities Loss of income or performance Risk to third parties	L L 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 volunteers.	Existing procedure adequate. Ensure inspections carried out.

Notice boards	Risk/damage/injury to third parties Road side safety	L L	Notice boards are inspected regularly - any repairs/maintenance requirements brought to the attention of the Parish Clerk and Council. Keys held by the Cllr and Clerk.	Existing procedure adequate.
Street furniture	Risk/damage/injury to third parties	L	All reports of damage or faults are reported to Council and/or dealt with. Bus Shelter cleaners and Duffles Pond volunteers to be asked to report any damage.	Existing procedure adequate.
Meeting location	Adequacy Health & Safety	L M	Any premises and facilities used for Council meetings are considered to be adequate for the Clerk, Councillors and Public who attend from Health and Safety and comfort aspects.	Existing locations adequate.
Council records – paper	Loss through: theft fire damage	L M L	The Parish Council records are stored at the Clerk's home address and Norfolk Record Office. Records include historical correspondence, minute books and copies, leases for land or property, records such as personnel, insurance, accounts, salaries etc. Recent materials are stored in the Clerk's office (not fire proof) and older more historical records in Norfolk Archives.	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	LM	The Parish Council's electronic records are stored on the Clerks computer, which is password protected. Back-ups of the files are held on OneDrive.	Existing procedure adequate.