

West Dereham 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		Business Continuity Plan agreed October 2013 and reviewed annually.
Precept	Adequacy of precept	L	To determine the precept amount required, the Parish Council receives budget update information every month and the precept is an agenda item at full Council. The Council receives a budget update report, including actual position and projected position to end the year and indicative figures or costings obtained by the Clerk at every Parish Council meeting. 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 the District Council. This figure is submitted by the Clerk in writing to the District Council. The Clerk informs Council when the monies are received	Existing procedure adequate

	Precept not received from Borough Council	L	(approx May time). Adequate reserves held to maintain Parish Council responsibilities for one year.	Existing procedure adequate
Financial Records	Inadequate records Financial irregularities	L L	The Council has Financial Regulations which 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	The Council has Financial Regulations which 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 when the statement arrives; these are dealt with immediately by informing the bank and awaiting their correction.	Existing procedure adequate. Review the Financial Regulations annually and bank signatory list when necessary, especially after an AGM and an election/co-option. 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 if possible. There is no petty cash or float.	Existing procedure adequate. Review the Financial Regulations annually.
Reporting and Auditing	Information communication Compliance	L M	A monitoring statement is produced monthly. This statement includes, bank reconciliation, budget update, and a breakdown of receipts and payments balanced against the bank. Council should regularly audit internally to comply with the Fidelity Guarantee.	Existing communication procedures adequate. Council annually to appoint a Councillor Auditor for Fidelity Compliance.
Direct costs Overhead expenses Debts	Goods not supplied but billed Incorrect invoicing Cheque payable incorrect Loss of stock	L L L L	The Council has Financial Regulations which set out the requirements. At each Council meeting the list of invoices awaiting approval is distributed to Councillors, and considered. Two Councillors are nominated to check each invoice against the cheque book and associated paperwork and initial the invoices and related cheques stubs. Council approves the list of requests for payment.	Existing procedure adequate. Review the Financial Regulations annually.

	Unpaid invoices	L	The Council has minimal stocks; these are checked and monitored by the Clerk. Unpaid invoices to the Council for adverts in the newsletter or services are pursued and where possible, payment is obtained in advance.	
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 S137 rules 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 receivable	Receipt of rental from allotments Insurance implication	L M	Hirer to have own insurance. Council requests site of insurance cover before hire.	Existing procedure adequate.
Best value Accountability	Work awarded incorrectly Overspend on services	L M	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. Include when reviewing Financial Regulations.
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	Salary rates are assessed annually and applied on 1 April each year. Salary analysis and slips are produced by the external payroll service monthly together with a schedule of payments to the Inland Revenue (for Tax and NI). 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 Handyman submits a monthly time sheet containing hours, tasks. These are checked by the Clerk and submitted into the records. Each has a contract of employment and job description.	Existing appointment and payment system is adequate.

			The Clerk presents a time sheet at each Parish Council meeting for hours worked and has a contract of employment and job description. All contracts of employment contain a section on overpayment and recoup.	
Employees	Loss of key personnel Fraud by staff Actions undertaken by staff Health & Safety	L L L L	Reference to the Continuity Plan should be made in case of loss of key personnel. The requirements of the Fidelity Guarantee insurance to be adhered to with regards to Fraud. The Clerk should be provided with relevant training, reference books, access to assistance and legal advice required to undertake the role. The Handyman is provided with adequate direction and safety equipment needed to undertake the roles, ie. protective clothing and training.	Existing procedure adequate. Purchase revised books. Membership of the SLCC/Norfolk ALC. Monitor working conditions, safety requirements and insurance regularly.
Councillor allowances	Councillors over-paid Income tax deduction	L	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 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 which 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, (including a reference to the power used).	Powers to be minuted
Minutes/Agendas/Notices Statutory Documents	Accuracy and legality	L	Minutes and agenda are produced to a required standard 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).
	Business conduct	L	Business conducted at Council meetings should be managed by the Chair.	Members to adhere to Code of Conduct.
Members interests	Conflict of interest	L	Standing Orders require declaration of interests at each Parish Council meeting by members to remind Councillors of their duty.	Existing procedure adequate.
	Register of Members interests	M	Register of Members Interest forms should be reviewed regularly by Councillors.	Members update their Register annually.
Insurance	Adequacy	L	An annual review is undertaken (before the time of the policy renewal) of all insurance arrangements in place.	Existing procedure adequate.
	Cost	L	Employers and Employee liability insurance is a necessity and must be paid for.	Review insurance provision annually.
	Compliance Fidelity Guarantee	L M	Ensure compliance measures are in place. Ensure Fidelity checks are in place.	Review of compliance.
Data protection	Policy Provision	L		Policy created October 2013 and is reviewed annually.
Freedom of Information Act	Policy Provision	L M	The Council has a model publication scheme for Local Councils in place. There have been no requests for information to date but the Clerk is aware that 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				
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 insurance provision, storage and maintenance provisions.	Existing procedure adequate.
Recreation Ground		L	Area and goal posts regularly inspected by Councillors.	Existing procedure adequate
War Memorial	Risk/damage to third party(ies)/property	L	Area regularly inspected by Handyman and Councillors.	Existing procedure adequate
Cemetery (including gates; pillars; pillar caps; gate stays; benches; and bird bath)	Risk/damage to third party(ies)/property Error in allocation of grave space	L	Area regularly inspected by Handyman and Councillors to ensure all fixings are solid and free from damage. Records maintained and checked by Clerk. Close working with local undertakers and Cemetery mapped with computer mapping software by Pear Technology.	Existing procedure adequate Cemetery Rules and Regulations reviewed annually
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 annually reviewed and regularly 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.	Existing procedure adequate. Ensure inspections carried out.
Notice boards	Risk/damage/injury to third parties Road side safety	L L	Parish Council has 3 notice boards sited around the village. All locations have approval by relevant parties, insurance cover, inspected regularly by the Handyman and Councillors - any repairs/maintenance requirements brought to the attention of the Parish Council.	Existing procedure adequate.
Street furniture	Risk/damage/injury to third parties	L	The Parish Council is responsible for seats and a bus shelter (covered by insurance). An annual inspection is carried out by Councillors and a report made at the next Parish Council meeting and damage or faults are dealt with.	Existing procedure adequate.

Meeting location	Adequacy Health & Safety	L M	The Parish Council Meetings are held at the Village Hall. Facilities are considered to be well above average 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 Village Hall and at the Clerk's home address. Records include historical correspondence, minute books and copies, leases for land or property, records such as personnel, insurance, salaries etc. Recent materials are held in metal filing cabinets in a locked room.	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 Council's computer. Back-ups of the files are taken at regular intervals.	Back-up of electronic files produced.

Reviewed 01/09/2016 (next review due September 2017)