

## **Elmstead Parish Council Risk Assessment**

As adopted by Elmstead Parish Council 19th March 2020

Review date March 2021

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, in so far 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 Elmstead 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;

- a) Identify the areas to be reviewed.
- b) Identify what the risk may be.
- c) Evaluate the management and control of the risk and record all findings.
- d) 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 circumstance with employees	L	Cover for the Clerk could be arranged (through EALC or locally) and Handyman Cover available ?? The clerk is to maintain a "Go to" sheet in case of unexpected/pro-longed absence	Review Annually
	Risk of number of councillors dropping below that required to keep the PC running adequately.	H	To advertise councillor vacancies monthly in Upmarket, the village magazine. To increase engagement with the residents, which is an overall aim of the PC. If numbers drop to 8 to bring the attention to the PC agenda for an action plan for recruitment.	The clerk to monitor on an ongoing basis.
Precept	Adequacy of Precept	L	To determine the precept amount required, the Parish Council regularly receive budget update information, and the Precept is an Agenda item at a Full Council Meeting following detailed consideration by the Finance Committee.	Review Annually
Financial Records	Inadequate Records/ Financial Irregularities	L	The Council has Financial Regulations which set out the requirements.	Existing Procedure adequate. Review regulations Annually
Bank and Banking	Inadequate checks/ bank mistakes/loss/charges/cybercrime	L	The Council has Financial Regulations which set out the requirements for banking, cheques and reconciliation of accounts. A monthly bank reconciliation is carried out, cheque signatures reviewed regularly especially after AGM and Election process.	Existing procedure adequate Review Financial Regulations Annually. Change passwords quarterly.

			Bank Transfers - two authorised signatories are required to process a direct bank transfer, either on authority of an agreed finance report listing or a specific agenda item. The Financial Regulations includes payments by BACS and CHAPS and covers PIN and password security. The clerk is to confirm bank details if invoicing details are changed or suspicious.	Review Annually
Cash	Loss through Theft or Dishonesty	L	The Council has Financial Regulations which set out the requirements. Cash received is banked within 3 working days. There is no petty cash or float	Existing procedure adequate. Review Annually
Reporting and Auditing	Correct and efficient record keeping.	L	A monitoring statement is produced regularly by the RFO before each Council Meeting, this statement includes bank recs, budget update, receipts and payments. A regular internal Audit is carried out, this complies with the Fidelity Guarantee.	Review Annually
Direct Costs/Overhead Expenses/Debts	Goods not supplied but billed. Incorrect invoicing/cheque payable details incorrect.	L	The Council has Financial Regulations that set out the requirements. At each Council Meeting a list of invoices awaiting approval is distributed to Councillors and considered.	Existing Procedure adequate. Review regulations Annually
Grants and Support to Local organisations	Power to Pay. Authorisation of the Council	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. Review Financial Regulations Annually.
Best Value. Accountability	Work awarded incorrectly. Overspend on services	L	Normal Parish Council procedure would be to seek, if possible three quotations for any substantial work required or goods.	Existing procedure adequate. Review Annually

Salaries and associated costs	Salary paid incorrectly, wrong hours paid, false employee, wrong deductions of PAYE, Unpaid contributions to the Inland Revenue.	L	The Parish Council authorises the appointment of all employees through a Personnel Committee. Salary rates are assessed annually by the Personnel Committee and formally approved by the full Council. Deductions of all PAYE are calculated using HMRC own software and paid by bank transfer. Handyman timesheets checked by Clerk and the Chair. Clerk's timesheet checked by the Chair.	Existing procedure adequate. Review Annually
Employees	Fraud by Staff. Actions undertaken by Staff. Health and Safety	L	<p>The requirements of the fidelity insurance should be adhered to in relation to Fraud. All staff should have relevant training, provided with adequate direction and safety to undertake the roles i.e. protective clothing and equipment training.</p> <p>Annual appraisals to review work being undertaken, whether any training is necessary and whether any equipment is needed. Weekly updates between the clerk and handyman regarding tasks to do, health and safety and risk and any required equipment/training.</p> <p>The council has adopted and is to maintain a health and safety policy statement, a health and safety policy and a fire safety policy.</p>	<p>Existing Procedure adequate. Review Annually</p> <p>Annual and weekly. The handyman's annual appraisal includes preparing risk assessments for tasks undertaken.</p> <p>Review Annually</p>
Election Costs	Risk of an Election Cost. Authorisation of the Council	M	Risk is higher in an Election Year. When an Election is due, Potential cost is included in the precept calculation There are no measures to minimise the risk of Election.	Existing procedure adequate
VAT Re-Claiming	Incorrect reclaiming of the VAT	L	The council has financial Regulations, which set out the requirements.	Existing Procedure adequate.

Annual Return	To submit within Time Limits	L	The Accounts are Audited by the internal auditor. Accounts are submitted for approval by Council. The Annual Return is signed and minuted at a Full Meeting and sent to the External Auditor within the prescribed time limit.	Existing Procedure adequate
Legal Powers	Illegal activities or payments	L	All activity and payments within the powers of the Council are resolved and minuted at Full Council Meetings, including reference to the Power used.	Existing Procedure adequate
Minutes/Agenda Notices	Accuracy and Legal content	L	Minutes 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, Notices of Meetings and Agendas are displayed according to legal requirements.	Existing procedure adequate. Members to adhere to code of Conduct. Training for Clerk and Members available if needed.
Insurance	Adequacy/Cost/Compliance/ Fidelity Guarantee	L	An annual review is carried out (before renewal) of all insurance arrangements. Ensure compliance measures are in place. Ensure Fidelity Checks are in place.	Existing Procedure adequate. Annual Review required
Community Centre	Insurance	L	To ensure the community centre is adequately covered.	Annually request a copy of the community centre insurance.
Infectious Disease	Continuity of council business, health and safety.	H	The council has a High Consequence Infectious Disease Policy to cover delegated authority to minimise risk to council activity. Also to cover matters relating to staff.	Ongoing communication and monitoring of government advice.

**EQUIPMENT AND AREAS**

<b>SUBJECT</b>	<b>RISK(S) IDENTIFIED</b>	<b>H/M/L</b>	<b>MANAGEMENT/CONTROL OF RISK</b>	<b>REVIEW/ASSESS/REVISE</b>
Assets	Loss/Damage to third parties and or property	L	An annual review of assets is undertaken for insurance provision, storage and maintenance	The asset list is reviewed/updated annually before the insurance renewal in June. The clerk to review.
Maintenance	Property and equipment in poor repair/ risk to third parties	L	All assets owned by the Parish Council are regularly reviewed and maintained. A working party for village maintenance and footpaths has been formed and has performed a tour of the village with the handyman to review maintenance required (amongst other things). This will be done annually. The handyman keeps a regular eye on council property during his work around the village. All repairs and expenses are actioned/authorised in accordance with current procedures. All assets are insured and reviewed annually. All public amenity land is inspected regularly by a Member of the Parish Council.	Existing procedure adequate. An annual maintenance list to be kept for the handyman. Review annually.
Notice Boards	Risk to third parties	L	Parish Council has three notice boards, all locations have approval and insurance cover. Keys held by Clerk.	Existing procedure adequate. Review annually.
Street Furniture	Risk to third parties	L	All street furniture is listed in the asset register and inspected on a regular basis. Full insurance cover is in place.	Existing procedure adequate. Review annually.
Council Records/papers	Loss through theft. Fire damage	M	The Parish Papers are currently stored in the Parish Office. A fire-proof safe to store Deeds and other important documents has been approved by the Finance Committee. Important documents are to be scanned onto the laptop and will be backed up by Norton online back-up.	Review annually.
Council Records electronic	Loss through theft, fire, data corruption	L/M	Parish Lap top is backed up regularly by Norton online backup.	To review when Norton renewal is reviewed.
Community Centre	Risk of fire	L/M	The council has adopted and it is to maintain a fire safety policy.	Review annually.