

Creech St Michael Parish Council

Policy Title	Risk Assessment
Applies to	All councillors, employees, volunteers.
Date Created	24 February 2022
Date Approved by Council	11 March 2022
Minute Reference	10.8
Author	Finance Committee
Review Cycle	Annually
Review Dates	

Introduction

This document has been produced to enable the Parish Council to assess the risks it faces and satisfy itself that it has taken adequate steps to minimise and mitigate them. Risk Assessment is a systematic general examination of working conditions, workplace activities and environmental factors that will enable the Parish Council to identify any and all potential risks, inherent in the place or practices. Based on a recorded assessment the Parish Council should then take all practical and necessary steps to reduce or eliminate the risks, insofar as is practicably possible. The Risk Assessment document is to be reviewed annually. In carrying out the Risk Assessment, the following steps were taken –

1. Identify the areas to be reviewed
2. Identify what the risk may be
3. Evaluate the management and control of the risk and record findings
4. Review, assess and revise as required

Topic	Risk(s)	Identified Risk Level H/M/L	H/M/L Impact	Impact H/M/L After mitigation	Management and control of Risk	Action
Precept	Adequacy of precept	L	M	L	Budgets prepared to determine amount required.	Existing procedure adequate.
	Requirement not submitted to Precepting Council in time	L	L	L	Budget includes current year actual costs and projected position for following year.	Review financial reports regularly.
	Amount not received from Precepting council	L	M	M	Precept is an agenda item for Full Council prior to deadline given by Precepting Council. Clerk submits requirement to precepting council in writing prior to deadline and confirms by email.	Prepare following year's budget for December PC mtg
	..				DC issues reminders to submit form DC notifies TC the dates on which the precept will be paid into the bank account. RFO checks that instalments are paid on given dates.	
Financial Records	Inadequate records	L	M	L	The Council has Financial Regulations that set out the requirements	Existing procedure adequate. Review the Financial regulations when necessary
	Financial irregularities	L	M	L	A thorough review of the accounting records is conducted regularly by the internal auditor.	
Bank and banking.	Inadequate checks	L	M	L	Regulations set out requirements.	Existing procedures adequate.
	Banks mistakes	L	L	L	Financial Cheques require two member signatories plus the Clerk.	Review Financial Regulations biannually
	Loss of cash	L	L	L	Bank statements reconciled regularly	
					Cash banked as soon as practicable	

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					Cash to be kept in lockable cash boxes	
Reporting and auditing	Insufficient information	L	L	L	Agendas for meetings cover all appropriate issues; minutes approved at following meeting. Clerk completes Annual Return for external audit following internal audit and produces all documentation to Members. Annual Return is approved at Full Council prior to submission	Review procedures biannually
	Incomplete audit Existing procedures adequate.	L	L	L		
Grants received	Receipt of grant	L	L	L	Grants awarded with terms and conditions; normally only paid on submission of receipts and evidence of payment, financial reports detailing expenditure without income would reveal non-payment.	Ensure financial reports presented to Council regularly.
Charges-website, pitch fees and other receivables	Payment of rents	L	L	L	The Council conducts reviews charges annually. The Clerk and the internal auditor undertake reviews to confirm that the appropriate amount of income has been received.	Existing procedure adequate
Grants and support payable	Authority of Council to pay.	L	L	L	All expenditure goes through the required Council process of approval, recording and listing and are in line with PC Grants policy. Any expenditure under S137 powers are identified.	Existing procedure adequate
Best value accountability	Work awarded Incorrectly.	L	M	L	Procedures for tenders and seeking quotes are set out in Standing Orders and Financial Regulations.	Existing procedure adequate. Consider when reviewing financial regulations.
	Overspend on services.	M	L	L	Outcomes are reported to Council before proceeding with order. Contracts are monitored by the Clerk and RFO to ensure delivery and cost are in accordance with the order	

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Salaries and Assoc costs.	Salary paid incorrectly. Unpaid Tax to Inland Revenue.	L L	L L	L L	Full Council authorises appointment of employees, following recruitment process. Increments authorised by Full Council. Principal payroll tasks are undertaken by a bureau with systems that integrate with those of HMRC. Any failure to meet HMRC obligations would be quickly detected and reported by HMRC.	The internal auditor thoroughly reviews the payroll process.
Employees	Fraud by staff Health and safety	L L	M M	L L	Segregation of duties reduces the risk relating to an individual. Requirement for 3 signatures on all payments prevents any individual. The Clerk and internal auditor conduct thorough reviews. In areas where there are risks, the cost of control would exceed the potential loss. Fidelity Guarantee insurance is in place. All employees to be provided adequate direction and safety equipment needed to undertake their roles	Existing procedures adequate. Monitor health and safety requirements and insurance annually
VAT	Incorrect claims	L	L	L	All VAT incurred is recorded separately in the accounting systems. VAT is only reclaimed where HMRC rules permit this.	VAT reclaim is reviewed by the internal auditor.
Annual Return	Submit within time limit s	L	L	L	Employers Annual PAYE Return is completed and submitted online by the RFO within the prescribed time frame.	Existing procedures adequate

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					Annual Audit Return approved by the Council, submitted to internal auditor for completion and signing then checked and sent to External Auditor within time frame.	
Legal Powers	Illegal activity or payments	L	M	L	Detail of the power under which each item of new expenditure is made is identified. The Council has the opportunity to check that there are appropriate powers relating to an activity.	Existing procedures adequate
Minutes/agendas/ Notices Statutory Documents`	Accuracy and legality	L	L	L	Minutes and agenda are produced in the prescribed manner by the Clerk and adhere to the legal requirements. Minutes are approved and signed at the next appropriate meeting. Agenda displayed according to legal requirements.	Existing procedures adequate and in accordance with statutory requirements.
	Illegal conduct	L	M	L	Business conducted at Council meetings managed by the Chairman in accordance with Standing Orders and Code of Conduct.	Members adhere to Code of Conduct
Members interests	Pecuniary interests	L	L	L	Declarations of pecuniary interest by members at meetings.	Existing procedures adequate.
	Register of members interests	M	L	L	Register of members interest's forms maintained by Principal Authority.	Members have responsibility to update register
Business continuity	Risk of Council not able to continue its business due to unexpected event	L	H	M	SALC offer locum staff in response to sudden departure/incapacity of staff members. The Principal Authority has also been able to provide support in the past. Membership of SALC renewed annually.	
Insurance	Adequacy	L	H	M	Risk assessment assists in identifying requirements.	Existing procedure adequate.
	Cost	L	L	L		

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	Compliance Fidelity Guarantee	L L	L L	L L	RFO adds all items value over £100 to Policy. An annual review is undertaken of all insurance arrangements. Policy covers Public Liability, Employers and Employee liabilities, fidelity guarantee and a range of other possible losses.	Insurance reviewed annually.
General Data Protection Regulations (GDPR)	Policy provision	L	L	L	The Council is registered with the Information Commissioner's Office (ICO). Data is only held and distributed in accordance with GDPR rules.	Ensure annual review and renewal of registration, and compliance with rules.
Freedom of Information	Policy regarding Provision	L	L	L	The Model Publication scheme has been adopted. To date there have been no requests under FOI. If a substantial request came in it could create a number of additional hours work. A fee to cover the extra hours could be charged.	Monitor and assess impact of requests made under FOI
Assets	Loss or damage Risk/damage to third party or other property	L	M	L	An annual review of the asset register is undertaken for insurance provision. Areas where assets are held or installed are regularly visited for operational reasons and any damage or loss identified dealt with.	Where required, risk assessments are undertaken
Maintenance	Poor performance of assets or amenities	L	L	L	All assets owned by the Parish Council are regularly reviewed and maintained. All repairs and relevant expenditure for any repair is authorised in accordance with the correct procedures of the Parish Council. Assets are insured.	Existing procedures adequate
Notice Boards	Risk of damage/injury to third party	L	L	L	The Council has six notice boards. Notices are updated on the boards as required. An Annual formal inspection procedure is in place but any	Existing procedures adequate

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					reports of damage are reported to the Council office and dealt with appropriately.	
Trees	Risk of damage/injury to third party	M	M	L	The Council has a number of trees located in its Park and Canal Carpark. There is a risk to persons and property from falling branches, trees and from root ingress. There is a need to maintain a regime of regular inspection.	Clerk to establish regime for inspection of trees in these locations
Meeting locations	Adequacy Health & Safety	L L	L L	L L	Most meetings are held in a Village Hall. The Cttee maintains these to a very safe standard for all users.	Observe Village Hall health and safety procedures
Council records– paper	Loss through: Theft Fire damage	M M M	M M L	M M M	The records are mostly stored by the Clerks electronically. Any Paper records are kept by the clerk in their Office. Documents when aged are moved in accordance with Doc Retention Policy to County Archivist for safe keeping and public access.	Damage (apart from fire) and theft is unlikely and so provision is adequate
Council records – electronic	Loss through: Theft, fire damage or corruption of computer	L	M	L	Electronic records are stored on the Clerk and Asst Clerks computers and 2 back up storage devices at different locations. Back up of electronic data is made at regular intervals.	The dispersal of electronic data across these number of devices and locations lowers the risk.
Canal Carpark					Secured and gated when not in use. Well maintained. Formal programme of inspections to be developed. Professional security emergency call out arrangements in place.	Risk Assessment to be drawn up by Canal Panel
Recreation Park					Caretaker and Lengthsman employed to maintain and inspect Park. Annual independent play equipment and surfaces inspection undertaken	Risk Assessment to be drawn up by Rec Park Panel

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					and report actioned. Items identified for repair are done so timely. Park completely fenced and subject to professional security inspections (and emergency call out arrangements) and locking to deter all out of hours use.	