

HAYFIELD Parish Council - Risk Assessment – March 2018

“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
Precept	<p>Adequacy of precept</p> <p>Requirements not submitted to High Peak Borough Council</p> <p>Amount not received by District Council</p>	<p>L</p> <p>L</p> <p>L</p>	<p>To determine the precept amount required, the Parish Council regularly receives budget update information and the precept is an agenda item at full Council. At the Precept meeting 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.</p> <p>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 High Peak Borough Council. This figure is submitted by the Clerk in writing to the Borough Council. The Clerk informs Council when the monies are received (approx May and September).</p>	Existing procedure adequate
Financial Records	Inadequate records Financial irregularities	<p>L</p> <p>L</p>	The Council has Financial Regulations which set out the requirements.	Existing procedure adequate. Review the Financial Regulations when necessary.

Bank and Banking	Inadequate checks	L	The Council has Financial Regulations which set out the requirements for banking, cheques, BACS and reconciliation of accounts. Cheques and other warrants signed by two Councillors. BACS payments checked and reviewed at each Finance Meeting.	Existing procedure adequate. Review the Financial Regulations when necessary and bank signatory list when necessary, especially after an AGM and an election.
	Bank mistakes	L	The bank does make occasional errors in processing cheques which are discovered when the Clerk reconciles the bank accounts once a month when the statement arrive, these are dealt with immediately by informing the bank and awaiting their correction.	Monitor and reconcile 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. There is no petty cash or float.	Existing procedure adequate. Review the Financial Regulations when necessary.
Reporting and Auditing	Information communication	L	A monitoring statement is produced regularly before each Council meeting with the agenda, discussed and approved at the meeting. This statement includes, bank reconciliation, budget update, and a balance sheet.	Existing communication procedures adequate.
	Compliance	M	Council should regularly audit internally to comply with the Fidelity Guarantee.	Council annually to appoint a Councillor Auditor for Fidelity Compliance.
Direct costs Overhead expenses Debts	Goods not supplied but billed	L	The Council has Financial Regulations which set out the requirements.	Existing procedure adequate. Review the Financial Regulations when necessary.
	Incorrect invoicing	L	At each Finance Committee 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 BACS paperwork and initials the invoices. Council approves the list of requests for payment.	
	Cheque payable incorrect	L	The Council has minimal stocks, these are checked and monitored by the Clerk.	
	Loss of stock	L	Unpaid invoices to the Council for services are pursued and where possible, payment is obtained in advance.	
	Unpaid invoices	L		
Grants and	Power to pay	L	All such expenditure goes through the required Council	Existing procedure adequate.

support - payable	Authorisation of Council to pay		process of approval, minuted and listed accordingly if a payment is made using the S137 power of expenditure.	Parish Councillors request a copy of S137 rules if required.
Grants - receivable	Receipts of Grant	L	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	L	Allotments - The Clerk issues an agreement for usage and a monitoring form along with the invoice. Both parties sign the agreement and the Parish Council copy is held in Parish Council records. The cheque is received and banked. The Parish Council is notified accordingly. The Allotment Society arranges its own insurance and provides a copy to the Parish Council each year.	Existing procedure adequate. Review agreement and fees annually. Ensure payment and copy of insurance document received.
	Insurance implication	M		
Best value Accountability	Work awarded incorrectly	L	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.	Existing procedure adequate. Include when reviewing Financial Regulations.
	Overspend on services	M		
Salaries and associated costs	Salary paid incorrectly	L	The Parish Council authorises the appointment of all employees through a Personnel Committee. Salary rates are assessed annually by the same Committee and applied on 1 April each year. Salary analysis and slips are produced by the Clerk monthly together with a schedule of payments to the Inland Revenue (for Tax and NI). These are inspected at the Council meetings and signed off. 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 maintenance/gardening staff each submit a monthly time sheet containing hours, tasks. These are checked and initialled by the Clerk and submitted into the records. Each has a contract of employment and job description. The Clerk keeps a time sheet and has a contract of employment and job description.	Existing appointment and payment system is adequate.
	Wrong hours paid	L		
	Wrong rate paid	L		
	False employee	L		
	Wrong deductions of NI or Tax	L		
	Unpaid Tax & NI contributions to the Inland Revenue	L		
Employees	Loss of key personnel	L	Reference to the Continuity Plan should be made in case of loss of key personnel.	Continuity plan needs writing

	Fraud by staff	L	The requirements of the Fidelity Guarantee insurance to be adhered to with regards to Fraud.	
	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.	Purchase revised books. Membership of the SLCC/Derbyshire ALC
	Health & Safety	L	The maintenance/gardening staff should be provided with adequate direction and safety equipment needed to undertake the roles, ie. protective clothing and training.	Monitor working conditions, safety requirements and insurance regularly.
Councillor allowances	Councillors over-paid Income tax deduction	L	An annual allowance is only paid to the Chairman	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. 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 Sufficient funds kept in ear-marked reserves.
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.	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).
	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	Although not a requirement, the declaring of interests by	Existing procedure adequate.

	Register of Members interests	M	members at a meeting should be an obvious process to remind Councillors of their duty and should remain on the agenda. Register of Members Interest forms should be reviewed regularly by Councillors.	Members take responsibility to update their Register.
Insurance	Adequacy	L	An annual review is undertaken (before the time of the policy renewal) of all insurance arrangements in place. Employers and Employee liability insurance is a necessity and must be paid for. Ensure compliance measures are in place. Ensure Fidelity checks are in place.	Existing procedure adequate.
	Cost	L		Review insurance provision annually.
	Compliance Fidelity Guarantee	L M		Review of compliance.
Data protection	Policy Provision	L	The Council is registered with the Data Protection Agency	Ensure annual review of registration
Freedom of Information Act	Policy	L	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.
	Provision	M		

PHYSICAL EQUIPMENT OR AREAS				
Subject	Risk(s) Identified	H/M/L	Management/control of risk	Review/Assess/Revise
Play Equipment	Loss or Damage Liabilities to third parties	M	All Play Equipment and the Skate Park ramps are inspected annually by a qualified independent inspector Weekly checks are performed and any defects reported to the Clerk.	Existing procedure adequate.
Assets	Loss or Damage Risk/damage to third parties/property	L L	An annual review of assets is undertaken for insurance provision, storage and maintenance provisions.	Existing procedure adequate.
Office	Loss or Damage due to fire	L	A Fire extinguisher is provided to combat small fires in the office. Petrol and other inflammables are not to be stored	Existing procedure adequate.

	Loss or damage to documents due to damp	M	in the store room below the office Irreplaceable documents are to be stored at the County records Office	Consider purchase of a dehumidifier
Maintenance	Poor performance of assets or amenities	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.	Existing procedure adequate. Ensure inspections carried out.
	Loss of income or performance	L	All assets are insured and reviewed annually.	
	Risk to third parties	L	All public amenity land is inspected regularly by parish employees.	
Notice boards	Risk/damage/injury to third parties	L	Parish Council has notice boards sited around the village. All locations have approval by relevant parties, insurance cover, inspected regularly by the Clerk - any repairs/maintenance requirements brought to the attention of the Parish Council. Keys held by the Clerk.	Existing procedure adequate.
	Road side safety	L		
Street furniture	Risk/damage/injury to third parties	L	The Parish Council is responsible for seats, grit and waste bins around the village and covered by insurance. No formalised programme of inspections is carried out, all reports of damage or faults are reported to Council and/or dealt with.	Existing procedure adequate.
Meeting location	Adequacy Health & Safety	L M	The Parish Council Meetings are usually held at the Village Hall. The premises and the facilities 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 office. Records include historical correspondence, minute books and copies, leases for land or property, records such as personnel, insurance, salaries etc. Recent materials are in a (metal filing cabinet (not fire proof)) and older more historical records have moved to Derbyshire Records Office.	Damage (apart from fire) and theft is unlikely and so provision adequate. Deeds/leases should be 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 in the cloud. There are multiple computers available to access the records.	At least one cloud-capable pc is kept off site.

January 2016