

PRIDDY PARISH COUNCIL

RISK ASSESSMENT- FEBRUARY 2019

Forward Notes

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. 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 minimize 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.

Mr William Newton Newey
Clerk and RFO

adopted 6th February, 2019..... **Alan Butcher, Chairman**

Subject	Risk(s) Identified	H/M/L	Management of Risks	2018 Review /Assets /Revise
Precept	Adequacy of precept Precept requirements not submitted to MDC Amount not received by Parish Council	L	In the first instance, the District Council advises the Parish Council of the council tax base rate, which effectively is the amount of money that every £1 of Council Tax added to a Band D property, for parish purposes, will be expected to realize in any one year. To determine the amount of precept required by the Parish Council annually, the Clerk prepares a budget. The Clerk considers all anticipated expenditure and projects to be developed, cash balances and then determines from this the amount of precept required from the District Council. A Finance Committee was constituted in December 2011 and a full budget review is undertaken. The Parish Council then formally resolve the precept amount at each January meeting and the Clerk makes the request formally in writing as the Responsible Financial Officer of the Parish Council to Mendip District Council. The Parish Council are advised in April each year of the annual precept figure which is transferred via BACS transfer directly into the Parish Council's bank account or via cheque. The Clerk formally advises the Parish Council of the receipt at the next available Parish Council meeting.	Existing procedures adequate
Financial Records	Inadequate Records Financial irregularities	L	The Council has Financial Regulations, which set out the requirements and framework with which to work. A copy of the Financial Regulations is available from the Clerk if required and are published on the Council website. Financial Regulations are reviewed at Finance Committee meetings and adopted by the full Council annually at its March meeting. The Finance Committee meet on a quarterly basis to review expenditure against budget and other relevant financial matters.	Existing procedures adequate
Bank and Banking	Inadequate checks Bank Mistakes Loss Charges	L	The Parish Council has 4 bank accounts. The Clerk pays all monies received into the main account. All payments are made using cheques drawn on the main account and signed in accordance with the current mandate. The movement of monies between accounts is by authorization letter signed in accordance with the current mandate. The Clerk is authorised to have administration contact with the Bank. The Clerk is the receiver and keeper of all bank correspondence, statements and bank papers such as the mandates. The Clerk undertakes monthly bank reconciliations when the statements are received to ensure all receipts and payments are in order. Clerk to review the bank mandate following any change to the Parish Council ie following an election, resignation or disqualification of any Parish Councillor.	Existing procedure adequate.

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Reporting and Auditing.	Information Communication Compliance	L	A monitoring statement is produced by the Clerk for each Parish Council Finance Committee Meeting. The statement is updated with current information for receipts and payments (categorized and shown against budget) together with a bank reconciliation and is inspected by the Council. An internal audit (auditor appointed by the Parish Council) and external audit (auditor appointed by the Audit Commission) is conducted annually on the financial records. Results are presented to the Parish Council and are available for inspection from the Clerk.	Existing procedures adequate
Cash	Loss through theft or dishonesty	L	No petty cash system in operation, thus negating the risk. As the Sheep Fair has not been held since 2013, and is currently not anticipated as being held, no cash has been handled in connection with events. (Sheep Fair procedures were as follows: Cash was collected by nominated persons, recorded, checked and deposited in a secure place by the Responsible Financial Officer, plus one other nominated person of the Sheep Fair Committee. Banking of cash was carried out as soon as possible after the fair.) Day cover is part of mandatory insurance. Small amounts of cash are received infrequently and are banked to the main account as soon as practicable. No disbursements are made from cash received,	Existing procedures adequately controlled. <i>(The future of the Sheep Fair remains under review but processes, outlined, above would be used for any event at which cash income was generated.)</i>
Direct Costs and Overhead Expenses.	Goods not supplied but billed Invoice incorrect Cheque payable Incorrect Cheque payable to wrong party. Loss of stock Unpaid invoices	L	Following approval of expenditure by the Parish Council, the Clerk verifies orders with suppliers. Following satisfactory receipt of the service/goods the invoice values are verified and a cheque raised ready for signature by the Council. A summary of cheques to be issued is produced for each Parish Council Meeting and crossed checked against the invoices/cheques and signed off by two Parish Council authorized signatories. The invoices and summary schedule is maintained by the Clerk in Parish Council records.	Existing procedures adequately controlled
Grants – payable advance.	Power to pay Authorisation of Council to pay	L	All such expenditure to be approved, ratified and minuted in Any items to fall in line with those allowable under S137 expenditure.	Existing system adequate. Parish Councillors to request a copy of S137 from the Clerk if required.
Grants – receivable	Receipt of Grants	L	The Parish Council receives occasional grants associated with specific projects which are fully costed. These may come with Terms and Conditions to be satisfied. See Financial Regulations (section 11)	. Existing procedure adequate
Best Value Accountability	Work awarded incorrectly Overspend on services	L	The Parish Council would seek more than one quotation for any work required to be undertaken or goods obtained above a limit of £500.	Existing procedure adequate.
Salaries	Wrong salary paid Wrong hours paid Wrong rate paid False employee Wrong deductions – NI/Tax	L	The parish council authorize the appointment of all employees and their respective salaries. A review of salaries is undertaken each year in line with preparing for the precept and becomes effective from 1 April each year. Salary slips are produced by the Clerk monthly. A schedule of payments to the Inland Revenue is also produced. These are inspected at each Parish Council Meeting as they form part of the payment listing.	Existing system and procedure for the appointment, payment of Salaries and associated NI/Tax adequate.
Employers Annual Return	Submit within time limits	L	The Clerk has a contract of employment and job description, a copy of which is in Parish Council records. The Clerk completes the Employer's Annual Return and submits to H M Revenue & Customs within the prescribed time frame on an annual basis.	Adequately controlled

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Employees.	Loss of key personnel Fraud by staff Actions undertaken by staff Health & Safety.	M	No plan in place for loss of key personnel. The requirements of the Fidelity Guarantee insurance to be adhered to with regards to Fraud.	Consider plan for loss of key personnel. Fidelity Guarantee insurance to be reviewed annually. A parish councilor is identified to cover role during interim period whilst clerk is absent or replacement clerk recruited.
Election Cost	Risk of an election cost	M	The Clerk obtains a quotation from MDC for a fully contested election. The Council has decided not to include a budget for this expenditure for casual vacancies but to allow for this as a contingency from reserves.	Existing procedure adequate.
Data Protection	Non Compliance	L	The Parish Council is registered for Data Protection with the Information Commissioner. The Parish Council has undertaken a GDPR Audit and approved Privacy Statements in response to the Data Protection Act 2018. Information is collected and processed in accordance with the core principles. .	Existing procedure adequate – ensure renewal is undertaken annually.
Freedom of Information Act	Non Compliance with the Act Publication Scheme	L L	In November 2008, the Parish Council adopted the model Publication Scheme issued by the Information Commissioner and produced an information guide which sets out what information is available, by what means and the associated cost of providing that information, should a member of the public make a request.	Existing procedure adequate. Report any impacts of requests made. Review the information guide annually.
Training	Lack of training can lead to incorrect decisions being taken	L	The Clerk should be provided with relevant training, reference books, access to assistance and legal advice required to undertake the role. The Clerk is a member of the SLCC, which is a source of information/training for many subject areas. Parish Councilors are to be provided with training wherever applicable (whether new training or refresher training). The PC is a member of NALC, which again is a source of information/training for many aspects.	Clerk and Councillors to consider training periodically.
Legal Powers	Illegal activity or payment	L	All activity and payments within the power of the Parish Council to be resolved and minuted at Full Parish Council Meetings.	Existing system adequate. Parish Councilors to request a copy of Parish Council Powers from the Clerk if required.
Minutes/ Agendas/ Notices/ Statutory Documents. Press & Media.	Accuracy of Minutes Business conducted legally Policy for Press/Media Statements.	L	Minutes are produced by the Clerk and issued in draft to Parish Councillors for their review. Thereafter minutes are approved at subsequent Parish Council Meeting and signed off by the Chairman as an accurate record. Signed minutes maintained by the Clerk and kept in Parish Council records. Summons and agendas of Parish Council Meetings are produced within the prescribed timeframe and issued to Members of the Parish Council. Notices and agendas of Parish Council Meetings are produced within the prescribed timeframe and displayed on the notice board. All written press and media coverage will go out via the Clerk or Chairman, in accordance with the Council's Media Policy	Existing procedure adequate
Members Interests	Conflict of interest	L	Standard agenda item at all meetings for Members of the Parish Council to declare any personal or prejudicial interests they may have to disclose in respect of any matters under discussion. Register of Interest forms should be reviewed and updated by individual Members and re-submitted within 28 days if any change occurs.	Existing system adequate and individual Councillors to continue to review their Register of Interest forms and re-submit if any changes occur.

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Insurance	Adequacy Cost	L	An annual review is undertaken (at the time of the policy renewal) of all insurance arrangements in place.	Existing procedure adequate. Review insurance provisions annually.
Assets	Loss or Damage Risk/damage to third party property or individuals	L	Land owned by the Parish Council. An annual review of the assets register is undertaken at the time of the insurance policy renewal. The Parish council has the right to request a copy of the Risk Assessment or Insurance policy from any organization using the Greens.	Existing procedure adequate.
Maintenance	Poor performance of assets or amenities Loss of income or performance Risk/damage to third parties	L	All assets owned by the Parish Council are reviewed, inspected and maintained as required. All repairs and relevant expenditure for these repairs are actioned/authorised in accordance with the correct procedures of the Parish Council.	Existing procedure adequate.
Notice Boards	Risk/damage/injury to third parties Road side safety	L	The Parish Council uses two notice boards sited within the Parish. The Clerk is mindful of roadside safety when carrying out duties at the notice boards.	Existing procedure adequate
Meeting Location	Adequacy Health & Safety	L	The Parish Council Meetings are held at The Village Hall. The Parish Council considers the facilities are adequate for the Clerk, Councillors and Public who attend from a Health & Safety perspective.	Existing procedure adequate.
Parish Council Official Records and Papers	Loss through theft/fire/damage	L	The Parish Council official records and papers are stored at the home of the Clerk. Historic records are stored in a fire proof cabinet at the village hall.	Existing procedure adequate.
Electronic Records	Loss through theft/fire/damage/corruption of computer	L	The Parish Council electronic records are stored on Parish's laptop and solid state drives provided for the use of the Clerk. Back ups are taken at regular intervals.	Existing procedure adequate. Consideration to be given to providing the back up copy to the Chairman for safe keeping or retaining a copy in the fireproof safe.

Version	Amendment	Adopted
1	Name of Clerk amended; historic records stored in fire proof cabinet;	31/10/10:
2	Cash handling procedure updated	06/04/11
3	General amendment and updating	02/10/13
4	Name of clerk changed, adoption of Financial Regulations at March Council, Sheep Fair under review, Media Policy, computer equipment	02/12/15
5	Cash handling: Sheep Fair, Banking and prohibition of disbursements. Budget for contested elections due to casual vacancies	02/11/15
6	Reference to GDPR and Data Protection Act 2018 added to section on Data Protection	21/06/18
7	Adopted for 2019 – 2020 without change from previous version.	6/02/2019