

Litton 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	There is a business continuity plan in place	Review plan when necessary
Precept	Adequacy of precept	L	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 November 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. 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 (approx May time).	Existing procedure adequate
	Requirements not submitted to District	L	If the new precept is not submitted by 31 st January, the Council will receive the same precept as the previous year	

FINANCIAL AND MANAGEMENT				
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	Council Amount not received by District Council	L	and will either re-profile expenditure or make up any deficit from the Reserve. If the precept is not received or payment is delayed, the Council will cover priority expenditure from the Reserve until payment is received.	
Financial Records	Inadequate records Financial irregularities	L L	The Council has Financial Regulations which set out the requirements and will continue to commission an annual internal audit.	Existing procedure adequate. Review the Financial Regulations when necessary.
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. If the bank makes an error in processing cheques which are discovered when the Clerk reconciles the bank accounts once a month, these are dealt with immediately by informing the bank and awaiting their correction.	Existing procedure adequate. Review the Financial Regulations when necessary and bank signatory list when necessary, especially after an AGM and an election. Monitor the bank statements monthly.
Reporting and Auditing	Information communication Compliance	L M	A monitoring statement is produced regularly before each Council meeting with the agenda, discussed and approved at the meeting . This statement includes, bank reconciliation, and a breakdown of receipts and payments balanced against the bank. A budget update is produced Quarterly, Council should regularly audit internally to comply with the Fidelity Guarantee.	Existing communication procedures adequate. Council annually to appoint an Internal Auditor for Fidelity Compliance.
Direct costs Overhead expenses Debts	Goods not supplied but billed Incorrect invoicing Cheque payable incorrect Loss of stock Unpaid invoices	L 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. Council approves the list of requests for payment. Signatories check each payee and the amount against the list of invoices. The Council has minimal stocks, these are checked and monitored by the Clerk. Unpaid invoices to the Council are pursued and where	Existing procedure adequate. Review the Financial Regulations when necessary.

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Topic	Risk	H/M/L	Management/control of risk	Review/Assess/Revise
			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, and is 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 developed, if required.
Charges – rentals receivable	Receipt of rental	L	Both parties sign an agreement and the Parish Council copy is held in Parish Council records. The Clerk issues an invoice annually. The cheques are received and banked. The Parish Council is notified accordingly.	Existing procedure adequate. Review agreement and fees annually. Ensure payment and copy of insurance document received.
	Insurance implication	M	The leasees arrange their own insurance and provide a copy to the Parish Council each year.	
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 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	The Parish Council authorises the appointment of all employees through a Personnel Committee. References are obtained and are checked before the appointment is approved. 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 approved computer programme updated annually. All Tax and NI payments are submitted in the Inland Revenue Annual Return. The Handy Person submits a quarterly invoice detailing hours worked and tasks undertaken. These are checked and initialled by the Clerk and submitted into the records. Handy Person has a contract of employment and job description. The Clerk does not keep a time sheet and has a contract of employment and job description.	Existing appointment and payment system is adequate.

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			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 Handy Person should be given adequate direction and, as a contractor provide the Council assurance that they have undertaken relevant training and will wear appropriate personal protective equipment when undertaking work for the Council.	Existing procedure adequate. Purchase revised books. Membership of the SLCC/DALC. 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 and reserves are adequate to mitigate the risk.
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 Final Payment Submission is completed and submitted online 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.
Minutes/Agendas/Notices Statutory Documents	Accuracy and legality Business conduct	L 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. Business conducted at Council meetings should be managed by the Chair.	Existing procedure adequate. Guidance/training to Chair should be given (if required). Members to adhere to Code of Conduct.

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Members interests	Conflict of interest	L	Although not a requirement, the declaring of interests by 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.	Existing procedure adequate.
	Register of Members interests	M		Members take responsibility to update their Register and the requirement to do so is an item on the agenda at the AGM.
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. ¹⁶	Ensure annual review of registration.
Freedom of Information Act	Policy	L	The Council has a model publication scheme for Local Councils in place. 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 Fof I Act.
	Provision	M		

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.
Maintenance	Poor performance of assets or amenities	L	All assets owned by the Parish Council are regularly reviewed, by independent specialists where appropriate, and 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 monitored by Parish Councillors	Existing procedure adequate. Ensure inspections carried out.
	Loss of income or performance	L		

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Subject	Risk(s) Identified	H/M/L	Management/control of risk	Review/Assess/Revise
	Risk to third parties	L	and empowered contractors.	
Notice boards	Risk/damage/injury to third parties Road side safety	L L	Parish Council has four notice boards sited around the Parish. All locations have approval by relevant parties, insurance cover, inspected regularly by relevant Councillors - any repairs/maintenance requirements brought to the attention of the Parish Council. Keys, where required, are held by a Councillor.	Existing procedure adequate.
Street furniture	Risk/damage/injury to third parties	L	The Parish Council is responsible for a number of seats and tubs around the village and covered by insurance. No formalised programme of inspections is carried out, all reports of damage or faults are reported to the Council for action as deemed necessary.	Existing procedure adequate.
Meeting location	Adequacy Health & Safety	L M	The Parish Council Meetings are usually held at Litton Village Hall, although the June Meeting is held at Cressbrook Club. 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	Original documents are held at the County Records Office with copies stored at Rockingham Lodge. Records include historical correspondence, minute books and copies of leases for land or property, records such as personnel, insurance, salaries etc. Significant original documents (deeds etc) are held securely off site with copies held on site in a fireproof document box. Current documents, yet to be archived, are kept in a metal filing cabinet (not fire proof).	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 documentation, stored on the Council laptop, is backed up to a pen drive on the 15 th of the month, every month. The pen drive is stored in a fire proof document box.	Electronic files produced each meeting are backed up regularly.-

Reviewed: 15 May 2023