

West Dereham 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 not a business continuity plan in place, however at least 50% of spend is carried forward each year for emergency costs in general reserves. The insurance policy includes key worker cover of £250.00 per week, to cover the need for a temporary locum Clerk.	Existing procedure adequate
Precept	Adequacy of precept	L	To determine the precept amount required, the Parish Council regularly receives budget update information (quarterly) and the precept is an agenda item at full Council in December. Council receives detailed budgets in the late autumn, the precept is derived directly from this. The figure is submitted by the Clerk/RFO in writing to the Borough Council. An acknowledgement is received and noted by Council in the minutes.	Existing procedure adequate
	Precept not received from Borough Council	L	The Clerk informs Council when the monies are received and this is noted in the minutes	Existing procedure adequate
	Misalignment of timing in receiving the tax base		Parish Council will consider a January meeting, should the tax base not be received in December.	

Financial Records	Inadequate records financial irregularities	L L	The Council is governed by Financial Regulations as required by Audit and Accountability Regulations 2015	Existing procedure is adequate. Review the Financial Regulations annually.
Bank and Banking	Inadequate checks Bank mistakes Loss	L L L	The Council has Financial Regulations which set out the requirements for banking, cheques and reconciliation of accounts. Councilors will receive a bank statement each month with agenda and supporting documents.	Existing procedure adequate. Review the Financial Regulations annually and the bank signatory list.

	Charges	L	The bank charges are monthly and are part of the council's expenditure. Interest from the savings account counter acts this charge.	Monitor the bank statements monthly.
Cash	Loss through theft or dishonesty	L	The Council has Financial Regulations which set out the requirements. The Council has opted to become a cashless entity. There is no petty cash or float.	Existing procedure adequate. Review the Financial Regulations annually.
Reporting and Auditing	Information communication	L	A monitoring statement is produced quarterly. This statement includes, bank reconciliation, budget update, and a breakdown of receipts and payments balanced against the bank.	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 annually.
	Incorrect invoicing	L	At each Council meeting the list of invoices awaiting approval is distributed to Councillors, and considered.	
	Cheque payable incorrect	L	Two Councillors are nominated to check each invoice against the cheque book/online payments awaiting authorising and associated paperwork and initial the invoices and related cheques stubs. Council approves the list of requests for payment.	
	Loss of stock	L	The Council has minimal stocks; these are checked and monitored by the Clerk.	
	Unpaid invoices	L	Unpaid invoices to the Council for services are pursued and where 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, listed within the minutes If No power to proceed is attributed then 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 may obtain grants if applied for or as an annual Community Infrastructure Levy payment – There is a process in place for application – receiving and reporting..	CIL payments – Either applied or received are governed by the Borough Councils as to which process is required.
Charges – rentals payable	Payments of charges, leases, rentals		The Parish Council leases the recreation ground at St Andrews Close from BCKL&WN. The invoice payable is treated like any other invoice.	Existing procedure adequate.

Charges – rentals receivable	Receipt of rental from allotments	L	The Clerk/RFO issues invoices annually. Member to verify at quarterly checks. Receipt of payment is noted in the minutes.	Existing procedure adequate.
	Receipt of rental from farm tenancy	L	The Clerk/RFO issues invoices in October and April. Member to verify at quarterly checks. Receipt of payment is noted in the minutes.	Existing procedure adequate.
Best value Accountability	Work awarded incorrectly	L	Parish Council practice is laid out in the Financial Regulations that the council adheres to.	Existing procedure adequate. Financial Regulations.
	Overspend on services	M	Overspend is limited due to procedures being followed and monitored – Contracts are checked to ensure Best Value Accountability.	Physical checks to monitor existing contracts for accuracy
Salaries and associated costs	Salary paid incorrectly	L	Salary rates are assessed annually and back dated to be applied on 1 April each year.	Existing appointment and payment system is adequate.
	Wrong hours paid	L	A Time Sheet is presented monthly	
	Wrong rate paid	L	Rates are agreed annually – and set on HMRC Basic Tools	
	Wrong deductions of NI or Tax	L	HMRC Basic Tools are used to process payroll and payments are calculated automatically	
	Unpaid Tax & NI contributions to the Inland Revenue	L	HMRC issues a P32 to show what is required to be paid	
Employees	Loss of key personnel	L	The Council insurance includes key worker insurance of £250.00 to cover the need for a temporary locum Clerk.	Existing procedure adequate.
	Fraud by staff	L	The requirements of the Fidelity Guarantee insurance to be adhered to with regards to Fraud.	.Membership of the approved bodies.
	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.	
	Health & Safety	L	Any Voluntary staff should be provided with adequate direction and safety equipment needed to undertake the roles, i.e. protective clothing and training.	Monitor working conditions, safety requirements and insurance regularly.
	Lone working	L	A Lone Working Risk Assessment is available to limit potential hazards and to instruct new staff of the measures required.	

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. Anticipated election charges: Contested £2,000 - £3,000 Uncontested £200 - £300	H	Risk is high. 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
VAT	Re-claiming/charging	L	The Council has Financial Regulations which set out the requirements. VAT is reclaimed annually in April or when amount due is over £1000.00	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, July 6th. Annual Return is completed and submitted to the internal auditor for completion. Once internal audit is complete, it is presented to the council for signing by the Chair. The Annual Governance and Accountability Return is then sent to the External Auditor within agreed time frame. 1 st July.	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 listed in the minutes at Full Parish Council Meetings, (including a reference to the power used).	Powers to be listed in the minutes
Minutes/Agendas/Notices Statutory Documents	Accuracy and legality	L	Minutes and agenda are produced to a required standard 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 is governed by Legislation.	In accordance with LGA 1972, schedule 12 10(2) (b)
Members interests	Conflict of interest	L	Standing Orders require declaration of interests at each Parish Council meeting by members to remind Councillors of their duty.	Existing procedure adequate.
	Register of Members interests	M	Register of Members Interest forms should be reviewed regularly by Councillors and published.	Members update their Register annually.
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.	Existing procedure adequate.
	Cost	L		Review insurance provision annually.

	Compliance Fidelity Guarantee	L M	Ensure compliance measures are in place. Ensure Fidelity checks are in place.	Review of compliance.
Data protection	Policy Provision	L	The Council is registered with ICO – Data Management	Information Commissioner
Freedom of Information Act	Policy Provision	L M	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.
Reputation	PC not seen to respond to all public concerns, specifically on social media channels (Facebook). Information to the public not kept up to date through the Website.	L L	Ensure Facebook sites associated with the village provide the contact email for the Clerk, and the website address for the PC. Ensure Website is up to date on and review on a monthly basis.	Review social media policy Existing procedure adequate.
Farm Tenancy	No bids for land. Rent not received on time.	M L	The Parish Council advertises the tenancy widely, including in a larger geographical area, if no bids are received one month before the closing date. If still no bids are received, the Council may approach local farming networks directly, consider short-term lets, or re-advertise at a later date. If no bid as still received then the Council can increase the precept for the next financial year to recuperate the lose of general reserves supplemented from lose of rental income. The Parish Council holds at least 50% of the precept total in general reserves to mitigate cash flow risks, and tenants sign a legally binding tenancy agreement specifying payment terms.	To be reviewed by Council.

Inqorate Council	The Council does not have enough Councillors to hold meetings and make decisions (i.e., falls below quorum).	M	The Parish Council promotes vacancies promptly via noticeboards, website, social media and local publications; uses co-option where appropriate; encourages public engagement to attract new Councillors; monitors quorum levels; and, if the Council becomes inquorate, seeks support from the Borough Council to arrange elections or temporary appointments.	To be reviewed by Council.
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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 property	L L	An annual review of assets is undertaken for insurance provision, storage and maintenance provisions. Any damage to the laptop must be reported to the Council and a PAT test scheduled.	Existing procedure adequate.
Recreation Ground	Risk/damage to third party property	L	Area and goal posts regularly inspected by Councillors as part of the weekly playground inspections.	Existing procedure adequate
War Memorial Grade II	Risk/damage to third party property	L	Quarterly inspections by Councillors.	Existing procedure adequate
Red Telephone Kiosks – Church Road & Station Road	Risk/damage to third party property	L	Area regularly inspected by Councillors.	Existing procedure adequate
Cemetery (including gates; pillars; pillar caps; gate stays; benches; and bird bath)	Risk/damage to third party property Error in allocation of grave space	L	Area regularly inspected by Councillors to ensure all fixings are solid and free from damage. Statutory records are maintained and checked by Clerk. The Council is a member of the ICCM for advice and guidance in its role as a Burial Authority. The Council maintain a close working relationship with local undertakers.	Existing procedure adequate Cemetery Rules and Regulations reviewed annually
Allotments	Risk/damage to third party property	L	Allotment inspections are undertaken by Councillors twice a year.	Existing procedure adequate
Maintenance	Poor performance of assets or amenities	L	All assets owned by the Parish Council are annually reviewed and regularly maintained. All repairs and relevant	Existing procedure adequate.

	Loss of income or performance Risk to third parties	L L	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 inspected regularly.	Ensure inspections carried out.
Notice boards	Risk/damage/injury to third parties Road side safety	L L	Parish Council has 3 notice boards sited around the village. All locations have approval by relevant parties, insurance cover, inspected regularly by the Councillors - any repairs/maintenance requirements brought to the attention of the Parish Council.	Existing procedure adequate.
Street furniture	Risk/damage/injury to third parties	L	The Parish Council is responsible for seats and a bus shelter (covered by insurance). An annual inspection is carried out by Councillors and a report made at the next Parish Council meeting and damage or faults are dealt with.	Existing procedure adequate.
Meeting location	Adequacy Health & Safety	L M	The Parish Council Meetings are held at the Village Hall. Facilities are considered to be well above average 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 Village Hall and at the Clerk's home address. Records include historical correspondence, minute books and leases for land or property, records such as personnel, insurance, salaries etc. Recent materials are held in metal filing cabinets in a locked room and older more historical records in the Norfolk Archives.	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	L/M	The Parish Council's electronic records are stored on the Council's computer. Back-ups of the files are taken monthly.	Back-up of electronic files produced.
Playground - St. Andrew recreational Field	Damage Risk/damage to thirdparty(ies)/property	M	The playground is inspected once a week by a trained Councillor or volunteer, once a quarter the playground is inspected by 2 trained Councillors or Volunteers (for quality control) and once a year the playground is inspected by RoSPA	Existing procedure adequate.
Defibrillator – Village Hall	Loss or Damage Risk/damage to third party(ies)/property	L	The defibrillator is checked once a month for damage and function. Checks are logged on Webnos. Additional checks will be conducted as and when appropriate, e.g. if notified of use.	Existing procedure adequate.

Defibrillator – Station Road	Loss or Damage Risk/damage to third party(ies)/property	L	The defibrillator is checked once a month for damage and function. Checks are logged on Webnos. Additional checks will be conducted as and when appropriate, e.g. if notified of use.	Existing procedure adequate.
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