

## LITTON CHENEY 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 and councillors 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.

<b>RISK MATRIX</b>	Negligible (1)	Minor (2)	Moderate (3)	Major (4)	Extreme (5)
Almost Certain (5)	5	10	15	20	25
Likely (4)	4	8	12	16	20
Possible (3)	3	6	9	12	15
Unlikely (2)	2	4	6	8	10
Rare/Remote (1)	1	2	3	4	5

FINANCE AND MANAGEMENT				
Subject	Risks Identified	Rating	Management of Risk	Review/Assess/Revise
Precept	<ul style="list-style-type: none"> <li>Requirements not submitted to WDDC by deadline – precept not received</li> </ul>	8	Submission deadline is 31 January. The precept is agreed at and recorded in the minutes of the January meeting of the PC. The clerk/RFO submits them immediately after the meeting as part of the post meeting actions and ensures an acknowledgement has been received before 31 January. The Clerk informs the PC when the monies are received.	Existing procedure adequate.
	<ul style="list-style-type: none"> <li>Precept set at inadequate level to meet PC's commitments</li> </ul>	6	To determine the amount of precept required by the Parish Council annually, the Clerk/RFO prepares a budget, taking into account all anticipated expenditure and projects, increases in costs, any cash balances and subsequently determines from this the amount of precept required. A full review of the budget is undertaken by Parish Councillors at the Parish Council meeting in January. Sufficient reserves are maintained to meet unforeseen expenditure.	Existing procedure adequate
Financial Records	<ul style="list-style-type: none"> <li>Inadequate records</li> <li>Financial irregularity</li> </ul>	4	The PC has its own Financial Regulations and is subject to national regulations. The Clerk/RFO undertakes a bank reconciliation and publishes a finance report prior to every PC meeting. The records are subject to both internal and external audit. Year end finance reports are published and open to inspection.	Existing procedure adequate. Review the Financial Regulations where necessary
Banking	<ul style="list-style-type: none"> <li>Inadequate checks</li> <li>Bank mistakes</li> <li>Loss of money</li> <li>Unnecessary charges</li> </ul>	4	Financial Regulations set out the requirements for banking, approval of cheques and reconciliation of accounts. A financial statement is presented to each PC meeting.	Existing procedures adequate. Review signatories when required.

			Bank errors would be quickly identified when statements are checked.	
Cash	<ul style="list-style-type: none"> <li>Loss through theft or dishonesty</li> </ul>	1	A small petty cash balance is held by the Clerk/RFO but in practice has not been used for several years. The petty cash balance is included in the year end financial reports.	
Reporting and Auditing	<ul style="list-style-type: none"> <li>Information communication and compliance</li> </ul>	6	A monthly financial statement is produced prior to each PC meeting. An external audit is conducted annually on both financial records and governance. Results are presented to the PC and displayed on the website, complying with the Transparency Code	Existing procedure adequate
Direct Costs	<ul style="list-style-type: none"> <li>Goods/services not supplied but billed</li> <li>Incorrect invoicing</li> <li>Cheque payable incorrect</li> <li>Unpaid invoices</li> </ul>	3	The PC Financial Regulations set out the requirements. A list of invoices pending and paid is presented to each PC meeting. The PC procures relatively few services and the Clerk/RFO consults Parish members to ensure goods/services have been received satisfactorily and that the invoice is the expected amount before any invoices are paid.	Existing procedure adequate
Grants (payable)	<ul style="list-style-type: none"> <li>Grants or donations awarded improperly</li> </ul>	3	All such expenditure goes through the required Council process of approval, minuted and listed accordingly if a payment is made using S137 powers of expenditure.	Existing procedure adequate
Grants (receivable)	<ul style="list-style-type: none"> <li>Grants awarded to the PC not received or conditions not adhered to.</li> </ul>	6	The Parish Councillor with responsibility for the project and the Clerk work closely together to ensure any requirements are met. Parish Councillors provide an update of any current projects at each PC meeting.	Existing procedure adequate
Charges – rents receivable	<ul style="list-style-type: none"> <li>Non payment of rent or other income</li> </ul>	2	Other than allotments, which generate a small income and are managed by the allotment association, the PC does not have any creditor liability.	Existing procedure adequate

Best Value Accountability	<ul style="list-style-type: none"> <li>• Work awarded incorrectly</li> <li>• Overspend on services</li> </ul>	3	The PC follows Financial Regulations that specify levels at which multiple quotes or the implementation of a tender process apply. Contractors are made aware that no deviation in original quotations will be allowed until formal approval has been made by council. Adequate reserves are held to cover any unforeseen expenditure.	Existing procedure adequate
Salaries	<ul style="list-style-type: none"> <li>• Salary paid incorrectly</li> <li>• Wrong deductions of NI or tax</li> <li>• Unpaid tax and NI contributions</li> </ul>	3	The Clerk is the only salaried employee of the PC and is paid against the appropriate spine point recommended by NALC as set out in their contract of employment. The Clerk/RFO reports any national pay award to the PC prior to enacting it. When recommending the precept for the following year, the RFO allows for any known or anticipated pay award. The Clerk is currently paid below the limit for both Income Tax and National Insurance and so the PC has no tax or NI liability.	Existing procedure adequate
Employees	<ul style="list-style-type: none"> <li>• Loss of key personnel</li> </ul>	9	The Clerk's role would be advertised and another appointment made. In the meantime the assistance of neighbouring parish clerks could be sought. The contract of employment requires 2 month's notice of termination. A handover period to allow basic training is preferred.	Existing procedure adequate
	<ul style="list-style-type: none"> <li>• Actions undertaken by staff leave the PC vulnerable e.g. Health and Safety</li> </ul>	6	The requirements of the Fidelity Guarantee insurance to be adhered to. The Clerk should be provided with relevant training, safety equipment and access to assistance to undertake the role. Appropriate	Existing procedure adequate.

			NALC and DAPTC advice and training resources are available to the Clerk.	
Councillors	<ul style="list-style-type: none"> <li>• Allowances</li> </ul>	1	No allowances are allocated to Parish Councillors	Existing procedure adequate
Elections	<ul style="list-style-type: none"> <li>• Risk of an election cost</li> </ul>	3	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. However reserves are held to cover the likely cost based upon the estimated cost supplied by WDDC.	Existing procedure adequate
VAT	<ul style="list-style-type: none"> <li>• Inadequate VAT records retained</li> <li>• Failure to reclaim VAT</li> </ul>	4	Financial Regulations set out the requirements. The income and expense report has a separate line for vat. Submissions are made annually unless a major project (play park) has been undertaken when a significant amount of vat is due. The Clerk will then process an individual claim for that amount	Existing procedure adequate
General Data Protection Regs and Freedom of Information Act	<ul style="list-style-type: none"> <li>• Non compliance with the Act</li> <li>• Publication scheme</li> </ul>	4	The Council has a Model Publication scheme in place and reviewed its policies in line with the new GDPR regs 2018. Whilst the PC does hold personal data, it is not classified as sensitive under the act. To date there has been one request under FOI. The Parish Council is aware that if a substantial request came in it could create a number of additional hours work. A scale of charges has been agreed and is appended to the MPS.	Review policies on due dates. Monitor and report any impacts or requests made under FOI. Continue to monitor regulations and guidance.
Legal Powers	<ul style="list-style-type: none"> <li>• Illegal activity or payments</li> </ul>	6	All activity and payments within the powers of the PC to be resolved at Council Meetings, including reference to the power used under the Finance section of agenda and Finance report monthly.	All activities and payments minuted

Minutes/Agendas/Notices /Statutory Documents	<ul style="list-style-type: none"> <li>• Accuracy and legality</li> <li>• Business conduct</li> </ul>	4	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 published according to the legal requirements. Business conducted at Council meetings should be managed by the Chair.	Existing procedure adequate. Guidance/training for the Chair should be given if required.
Transparency and Accountability	<ul style="list-style-type: none"> <li>• Failure to observe requirements</li> </ul>	4	The Council has adopted the Transparency Code for Smaller Authorities in accordance with the Local Audit and Accountability Act 2014.	Review at AGM
Insurance	<ul style="list-style-type: none"> <li>• Inadequate insurance</li> <li>• Significant increase in cost of insurance</li> </ul>	6	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.  Review insurance provision annually, or as required  Review of compliance.
Members' Interests	<ul style="list-style-type: none"> <li>• Conflict of interest</li> <li>• Register of Members' interests</li> </ul>	4	Declarations of interest by members at Council meetings. Register of members' interests forms reviewed regularly.	Existing procedures adequate.  Members take responsibility to update register.

<b>PHYSICAL EQUIPMENT AND AREAS</b>				
<b>Subject</b>	<b>Risks Identified</b>	<b>Rating</b>	<b>Management of Risk</b>	<b>Review/Assess/Revise</b>
Assets	<ul style="list-style-type: none"> <li>• Loss or damage</li> <li>• Risk/damage to third parties or property</li> </ul>	6	An annual review of assets is undertaken for insurance provision. The assets register is displayed on the website. The PC has adequate insurance	Existing procedure adequate
Maintenance	<ul style="list-style-type: none"> <li>• Poor performance of assets</li> </ul>	6	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	Existing procedures adequate

			correct procedures of the Parish Council. All assets are insured and reviewed annually. Parishioners are encouraged to report any issues to the Parish Clerk. Sufficient reserves to pay cover repairs.	
Noticeboards	<ul style="list-style-type: none"> <li>• Risk/damage/injury to third parties</li> <li>• Road side safety</li> </ul>	2	Parish Council has three notice boards sited in the village. Two are open, one locked (keys held by Clerk) All locations have approval by relevant parties, insurance cover, any repairs/maintenance requirements brought to the attention of the Parish Council.	Existing procedure adequate
Street Furniture	<ul style="list-style-type: none"> <li>• Risk/damage/injury to third parties</li> </ul>	6	The PC is responsible for 2 salt bins, x dog bins, a bus stop and a defibrillator. WDDC empties the dog bins and replenishes the salt bins. The PC does not spread salt from the salt bins to avoid any liability.	Existing procedure adequate
Playing Field	<ul style="list-style-type: none"> <li>• Risk/damage/injury to third parties</li> </ul>	6	PC member has playing field portfolio and reports to every meeting of the PC. Grass regularly cut by contractor. Appropriate insurance in place.	Existing procedure adequate
Council Records - paper	<ul style="list-style-type: none"> <li>• Loss through theft, fire or damage</li> <li>• Keeping records in accordance with statutory requirements</li> </ul>	3	The Parish Council records are stored at the Clerk's house. Records include historical correspondence, minute books and copies, leases for land or property, records such as personnel, insurance, salaries etc. Most records are now electronic.	Existing procedure adequate
Council Records - electronic	<ul style="list-style-type: none"> <li>• Loss through theft, fire or damage</li> <li>• Corruption/breakdown of computer</li> </ul>	8	The Parish Council's electronic records are stored on the Clerk's computer which has appropriate password and anti-virus protection. Back-ups of the files are taken at regular intervals.	Existing procedure adequate

Meeting Location	<ul style="list-style-type: none"> <li>• Adequacy</li> <li>• Health and Safety</li> </ul>	3	PC meetings are held at the Village Hall. The premises and facilities are considered adequate for the Clerk, Councillors and Public who attend the meetings, from Health and Safety and comfort aspects.	Existing procedure adequate
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Approved: March 2019 This Review February 2019

Signed: Chairman ----- (W Orchard) Date -----