

“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	Parish Councillors have the knowledge to guide a new clerk.	Review regularly
Precept				
	Adequacy of precept	M	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. 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.	Monitor spending against budget
	Requirements not submitted to District Council	L	This figure is submitted by the Clerk in writing to the District Council. BDC would chase clerk for any non-return of form.	Existing procedure adequate

	Amount not received by Parish Council	L	The Clerk informs Council when the monies are received (approx May and November).	Existing procedure adequate
Financial Records				
	Inadequate records Financial irregularities	L L	The Council has Financial Regulations which set out the requirements.	Existing procedure adequate. Review the Financial Regulations once per year
Bank and Banking	Inadequate checks	L	The Council has Financial Regulations which set out the requirements for banking, cheques and reconciliation of accounts.	Existing procedure adequate. Review the Financial Regulations when necessary and bank signatory list when necessary, especially after an AGM and an election.
	Bank mistakes Loss Charges	L	The bank does make occasional errors in processing cheques which are discovered when the Clerk reconciles the bank accounts before meetings when the statement arrive, these are dealt with immediately by informing the bank and awaiting their correction.	Monitor the bank statements monthly
Cash				
	Loss through theft or dishonesty	L	The Council has Financial Regulations which set out the requirements. There is no petty cash or float. Insurance covers loss of money.	Existing procedure adequate. Review the Financial Regulations when necessary.
Reporting and Auditing				
	Information communication	L	A monitoring statement is produced regularly and is discussed and approved at the meeting. This statement includes a breakdown of receipts and payments balanced against the bank	Existing communication procedures adequate.
	Compliance	M	Council may carry out checks to comply with the Fidelity Guarantee. Independent and competent internal auditor is appointed by the parish council.	Procedures adequate Council may 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 Council meeting the list of invoices awaiting approval is distributed to Councillors, and considered.	Existing procedure adequate. Review the Financial Regulations when necessary.
	Cheque payable incorrect	L	The councillor signing the cheques should check the amount against supporting paperwork and initial it. Council approves the list of requests for payment.	Existing procedure adequate. Review the Financial Regulations when necessary.
	Unpaid invoices to council	L	Community Hall Committee has established a system for invoicing hirers of the hall and chasing unpaid amounts	Review regularly
Grants				
Grants and support - payable	Power to pay Authorisation of Council to pay	L	All such expenditure goes through the required Council process of approval, 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	Grants not recorded correctly or terms not met	L	Grants are reported to the Council. Facilitator will ensure grant terms are complied with.	Review regularly
Charges				
Charges – rentals receivable	Rentals not collected	L	The Clerk will issue allotment invoices and ensure rents received promptly. Totals will be checked when the annual accounts are produced.	Monitor
Hire fees for hall	Hire fee not collected	L	Community Hall Committee has established a system for invoicing hirers of the hall and chasing unpaid amounts	Review regularly

	Insurance implication	L	The tenants/hirers arrange their own insurance if thought necessary.	Existing procedure adequate. Review on turnover of tenant.
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	Existing procedure adequate. Include when reviewing Financial Regulations.
	Overspend on services	M	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.
Salaries and associated costs				
	Salary paid incorrectly	L	The Parish Council authorises the pay of the clerk who runs HMRC Basic Tools to calculate tax and NIC . Salary rates are assessed and reviewed from time to time. They generally adhere to NJC scales	Internal auditor checks and HMRC Basic Tools used
	Wrong hours paid	L	The hours are the same each week. Any overtime will be approved by the council or Finance & Building Committee	Monitor payments
	Wrong rate paid	L	Annual increases in line with external recommendations	Internal auditor checks
	False employee	L	There is only one employee so it would be almost impossible to claim for another	Internal auditor checks
	Wrong deductions of NI or Tax	L	Salary analysis and slips are produced by the Clerk monthly together with a schedule of payments to the Inland Revenue (for Tax and NI)... The Tax and NI is worked out using HMRC Basic Tools	Internal auditor checks and HMRC Basic Tools used
	Unpaid Tax & NI contributions to the Inland Revenue	L	All Tax and NI payments are submitted monthly and HMRC Basic Tools print-outs are attached to payroll payment for approval . All contracts of employment contain a section on overpayment and recoup.	Internal auditor checks and HMRC Basic Tools used
Employees				

	Loss of key personnel	L	If the clerk were to be lost, the work could be done by a neighbouring clerk on a short-term basis with a bit of goodwill	Existing procedure adequate
	Fraud by staff	L	The requirements of the Fidelity Guarantee insurance to be adhered to with regards to Fraud	Existing procedure adequate.
	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.	Existing procedure adequate.
	Health & Safety	L	The Clerk works from her own home and will be expected to exercise H&S issues on her own behalf and to use common sense	Existing procedure adequate.
Councillors				
Councillor allowances	Councillors over-paid Income tax deduction	L	No allowances are allocated to Parish Councillors (their choice)	No procedure required
Elections				
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
VAT				
VAT	Re-claiming/charging	L	The Council has Financial Regulations which set out the requirements. Vat is reclaimed at least annually	Existing procedure adequate
Annual Return				
Annual Return	Submit within time limits	L	Employer's Annual Return is completed and submitted online within the prescribed time frame, by the Clerk. Annual Return is completed and signed by the internal auditor, submitted to the Council for final 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.	
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.	Existing procedure adequate.
		L	Minutes are approved and signed at the next Council meeting. Minutes and agenda are displayed according to the legal requirements	Existing procedure adequate.
	Business conduct	L	Business conducted at Council meetings should be managed by the Chair. Councillors have signed Council's Code of Conduct	Existing procedure adequate. Members to adhere to Code of Conduct.
Members interests				
	Conflict of interest	L	Although not a requirement, so long as already declared on the register of interests, the declaring of disclosable pecuniary interests by members at a meeting should be an obvious process to remind Councillors of their duty and should remain on the agenda.	Existing procedure adequate
	Register of Members interests	M	Register of Members Interest forms should be reviewed regularly by Councillors.	Members take responsibility to update their Register. They are reminded at the annual meeting.
Insurance				
	Adequacy	L	An annual review is undertaken (before the time of the policy renewal) of all insurance arrangements in place	Existing procedure adequate
	Cost	L	Employer's and Employee liability insurance is a necessity and must be paid for.	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 the Information Commissioner	Ensure annual review of registration
Freedom of Information Act				
	Policy	L	The Council has a model publication scheme for Local Councils in place.	Existing procedure adequate
	Provision	M	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.

PHYSICAL EQUIPMENT OR AREAS				
Subject	Risk(s) Identified	H/M/L	Management/control of risk	Review/Assess/Revise
Assets				
	Loss or Damage	L	An annual review of assets is undertaken for insurance provision, storage and maintenance provisions.	Existing procedure adequate
	Risk/damage to third party(ies)/property	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 and maintained.	Existing procedure adequate.
	Loss of income or performance	L	All repairs and relevant expenditure for these repairs are actioned/authorised in accordance with the correct procedures of the Parish Council.	Existing procedure adequate.
	Risk to third parties	L	All assets are insured and reviewed annually. The trees on public amenity land (Buckenham Woods) are inspected regularly by tree warden and visitors report problems	Review urgently if tree warden changes

Notice boards				
	Risk/damage/injury to third parties	L	Parish Council has 6 notice boards sited around the villages. 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	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.
Street furniture: Bus Shelter				
	Damage by vandalism, risk to users	L	Location approved by Norfolk County Council Highways. Insurance company emailed 4/7/22 to request bus shelter added onto policy	Inspect regularly
Meeting location				
	Adequacy	L	The Parish Council Meetings are held at Community Hall.	Community Hall is built to latest requirements and standards.
	H&S	L	The Community Hall Committee carries out H&S review which is approved by the full Council Hall will be insured	Review and monitor
Council records				
	Paper loss through theft	L	The Parish Council records are stored at the clerk's house. All computer generated documents are also stored online. Records which include historical correspondence, minute books are archived at County Hall.	Although unlikely to be lost, provision should be made for archiving where appropriate.

			Copies, leases for land or property, records such as personnel, insurance, salaries etc are filed at the clerk's home.	
	Paper loss through fire	M	<p>The Parish Council records are stored at the clerk's house.</p> <p>Records which include historical correspondence, minute books are archived at County Hall.</p> <p>Copies, leases for land or property, records such as personnel, insurance, salaries etc are filed at the clerk's home</p>	Although unlikely to be lost, provision should be made for archiving where appropriate.
	Paper loss through damage	L	<p>The Parish Council records are stored at the clerk's house.</p> <p>Records which include historical correspondence, minute books are archived at County Hall.</p> <p>Copies, leases for land or property, records such as personnel, insurance, salaries etc. are filed at the clerk's home.</p>	Although unlikely to be lost, provision should be made for archiving where appropriate.
	Electronic loss through: Theft, fire, damage corruption of computer	LM	The Parish Council's electronic records are stored on the Clerk's computer. Electronic papers are also saved remotely on OneDrive.	Some thought should be given to archiving older records

Reviewed by Strumpshaw Parish Council on 16 July 2024

Signed: *Michael Green*
Chairman

Dated: 16 July 2024

Signed: *Tanya Rowlandson*
Responsible Financial Officer

Dated: 16 July 2024