Risk ratings: H – High, M – Medium, L – Low

Weston under Penyard Parish Council Risk Assessment

Risk assessment is a systematic general examination of working conditions, workplace activities and environmental factors that will enable the Parish Council to identify any and all potential inherent risks. The Parish Council, based on a recorded assessment, will 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 minimise them.

FINANCIAL AND MANAGEMENT

Subject	Risk(s) identified	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	All files and recent records are kept at the Clerk's home. The Clerk makes regular back-ups of files to an external hard drive – options for Cloud storage being investigated. In the event of the Clerk being indisposed the Chairman to contact the Herefordshire Association of Local Councils (HALC) for advice.	Existing procedures adequate. Review when necessary.
Financial records	Inadequate records or Financial irregularities	L	The Council has Financial Regulations that set out the requirements.	Existing procedure adequate. Review the Financial Regulations regularly

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FINANCIAL AND MANAGEMENT

Subject	Risk(s) identified	H/M/L	Management/control of Risk	Review/Assess/Revise
Precept	Adequacy of precept in order for the Council to carry out its Statutory duties	L	The Council reviews the Precept requirement annually at the December meeting and reviews the presented budget update information, including actual position and projected position to year end and estimated figures for the next financial year. With this information the Council then agrees the amounts set for the specific budget headings for the following year, the total of which is resolved to be the precept amount to be requested from Herefordshire Council. This figure is submitted by the Clerk in writing to Herefordshire Council. FAC is looking at a 3-year plan to inform future Precept levels.	Existing procedure adequate.
Bank and banking	Inadequate checks or Bank's mistakes	L L L	The Council has Financial Regulations for banking, e-banking, cheques, and reconciliation of accounts. Monthly reconciliation. The Clerk and Finance, Administration and Communication working group reviews the Council's banking arrangements regularly.	Existing procedure adequate. Review the Financial Regulations and bank signatory list regularly, especially after an AGM and an election. Monitor the bank statements monthly.

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Subject	**Risk(s) identified**	**H/M/L**	**Management/control of Risk**	**Review/Assess/Revise**
Reporting and auditing	Information communication Compliance	L M L	A budget monitoring statement is produced before each Council meeting with the agenda and discussed and approved at the meeting. A full list of payments and receipts and cheques to be signed is provided at the meeting and the financial records including a breakdown of receipts and payments balanced against the bank statement. Payments against invoices will be checked by a Councillor quarterly and recorded and we have a second authorised e-banking user to check transactions.	Existing procedures adequate. Review the Financial Regulations regularly.
Grants	Receipt of grant	L	The Council has Financial Regulations which set out requirements and procedures for receiving grants	Existing procedures adequate.
Grants and support payable	Power to pay / Authorisation of Council to pay	L	All such expenditure goes through the required Council process of approval, is minuted and listed accordingly, if a payment is made.	Existing procedure adequate.
Best value accountability	Work awarded incorrectly. Overspend on services.	L M	The Council has Financial Regulations which set out requirements and procedures for both regular revenue payments and capital items. The Council monitors spend against budgets for both ongoing services and projects	Existing procedure adequate. Include when reviewing Financial regulations.

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FINANCIAL AND MANAGEMENT

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Salaries and associated costs	Salary paid incorrectly. Unpaid Tax to Inland Revenue.	L M	The Parish Council authorises the appointment of all employees at Council meetings. Salary rates are assessed annually by the Council and recorded and dated in the minutes. Salary is paid monthly We need to ensure that the transition to the current Clerk has been accurately registered with HMRC. The Tax contributions due are reported to the Council and signed off monthly. Income Tax payments are submitted in the Inland Revenue Annual Return. All salary payments approved by monthly meeting.	Existing procedure adequate.
Clerk	Loss of Clerk	L	The Parish Council has sufficient reserves to enable training for the CiLCA qualification in the event of the Clerk resigning. The Clerk should be provided with relevant training, reference books, access to assistance and legal advice required to undertake the role.	Existing procedures adequate.
VAT	Reclaiming / charging	L	The Council has Financial Regulations which set out the requirements. Payments and reclaims are clearly recorded.	Existing procedures adequate
Annual Return	Submit within time limits	L	Employers Annual Return is completed and submitted online with the prescribed time frame by the Clerk. Annual Return completed and signed by the Council, submitted to internal auditor for completion and signing then checked and sent to External Auditor within time frame.	Existing procedures adequate.

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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.	Existing procedures adequate
Minutes, agendas, notices, statutory documents	Accuracy and legality Business conduct	L L	Minutes and agenda are produced in the prescribed manner by the Clerk and adhere to the legal requirements. Minutes are approved and signed at the next Council meeting. Agenda displayed according to legal requirements. Business conducted at Council meetings is managed by the Chairman.	Existing procedures adequate. Members adhere to Code of Conduct
Members' interests	Conflict of interests Register of members interests	L-M	Councillors have a duty to declare any interests at the start of the meeting. Register of Members Interest forms to be reviewed regularly by Councillors	Existing procedures adequate. Members take responsibility to update their register prior to the Annual Parish Meeting.
Insurance	Adequacy / Cost	L L	An annual review is undertaken of all insurance arrangements. Employers and Employee liabilities a necessity and within policies. Ensure compliance measures are in place.	Existing procedure adequate. Insurance reviewed annually.
Data protection	Policy provision	L	The Parish Council is registered with the Data Protection Agency	Ensure annual renewal of registration
Freedom of Information	Policy Provision	L M	The Council will react as necessary to requests. The Parish Council is aware that if a substantial request came in it could create a number of additional hours work. The Parish Council can request a fee to supplement the extra hours	Monitor any requests made under FOI Act

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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	An annual review of assets is undertaken for insurance provision	Existing procedures adequate
Health and Safety	Breach Health and Safety regulations	L	Policy is reviewed annually	Monitor health and safety requirements and insurance annually
Maintenance	Poor performance of assets or amenities Unsafe work by contractors	L L	All assets owned by the Parish Council are regularly reviewed and maintained. All repairs and relevant expenditure for any repair or maintenance is actioned/authorised in accordance with the correct procedures of the Parish Council. Assets are insured. Proper procedures followed in tender documents; risk assessed prior to work being undertaken.	Existing procedures adequate
Notice Boards	Risk of damage	L	The Parish Council currently has six notice boards. No formal inspection procedures are in place, but any reports of damage or faults are reported to the Parish Council and dealt with in accordance of the correct procedures of the Council.	Existing procedures adequate
Meeting locations	Adequacy / Health & Safety	L	The Parish Council meeting is held at the village hall and is considered to have appropriate facilities for the Clerk, councillors and the general public who attend.	Existing procedures adequate
Council records – paper	Loss through: Theft or Fire damage	L M	The Parish Council records are stored at the home of the Clerk. Records include historical correspondences, minutes, insurance, and bank records.	Damage (apart from fire) and theft is unlikely and so provision is adequate.
Council records – electronic	Loss through: Theft, fire damage or corruption of computer	L M	The Parish Council electronic records are stored on the Council laptop held with the Clerk at her home. Back-ups of electronic data are made at regular intervals.	Existing procedures considered adequate – options for Cloud storage being investigated.

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PHYSICAL EQUIPMENT OR AREAS				
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Web site	Out of date / non-compliant Hacked by third party	M L	Clerk and members ensure content is updated following each meeting. Regular review of the site to ensure compliance. Maintained by council approved provider.	Existing procedures considered adequate