Little Horwood Parish Council Risk Assessment

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 minimize them. In conducting this exercise, the following plan was followed:

1. Identify the areas to be reviewed.
2. Identify what the risk may be.
3. Evaluate the management and control of the risk and record all findings.
4. Review, assess and revise if required.

Finance 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, loss or theft/ inability to access records	L	In the event of council not being able to meet in person to conduct business, a Business Continuity Motion is set up to enable Clerk, Chair & Vice Chair to make decisions on behalf of the council. All files and recent records (both paper and electronic) are kept at the Clerk's home. The Clerk to save all electronic files to the cloud. Instructions on access to be held by the Chair. In the event of the Clerk being indisposed, the Chair to contact BMKALC for advice.	
Business Continuity	Incapacity of Clerk or Resignation of clerk	L	Designate a person to temporarily act as Clerk in an emergency.	

			Locum clerk appointed with the month. Undertake succession planning	
Business Continuity	Failure to retain or secure the necessary number of members for a Council	L	Advertise for an election immediately a vacancy exists. Co-opt Members where no election is held.	
Precept	Adequacy of precept Requirements not submitted to Bucks Council An amount not received by Bucks Council	L L L	The Council reviews and agrees the Precept requirement annually when setting the budget. This figure is submitted by the Clerk to Buckinghamshire Council according to their procedures. The Clerk informs Council when the monies are received (approx. April & October). The Council needs also to have adequate reserves to deal with an emergency,	
Financial records	Inadequate records Financial irregularities	L L	The Council has Financial Regulations that set out requirements and expectations. The Council has appointed an independent internal auditor to review processes. Financial Regulations reviewed regularly and updated when required. Systems of internal control in place. Review of financial systems as part of Annual Governance and Accountability Return (AGAR). Internal Audit report presented to Parish Council meeting. All accounts available for public inspection. The RFO maintains proper records, overseen by Councillors who undertake regular checks. Payments are authorised by the Council at each ordinary meeting and recorded in the minutes of that meeting. The Council has established a system of internal control	
Bank and banking	Inadequate checks Mistakes	L L	The Council has Financial Regulations that set out the requirements for banking and reconciliation of accounts.	

	Loss Charges	L L	Operator errors may be made on rare occasion by either the Clerk or the bank. The Clerk reconciles the bank accounts and monitors statements monthly. The Clerk reviews the Council's banking arrangements regularly. Authorised councillors have electronic access to view Council Bank statements etc.	
Cash	Loss through theft or dishonesty	L	Current Financial Regulations state that the Council does not hold cash. Any received is to be paid in full into the bank.	
Direct costs Overhead expenses Debts	Goods not supplied but billed Incorrect invoicing Incorrect payments Unpaid invoices	L L L L	The Council has Financial Regulations that set out the requirements. Payments are approved at each Council meeting. Payments and receipts are cross-referenced against the accounts entries. Unpaid invoices to the Council are pursued, and progress reported to Council. The Parish Council does not currently have any lease or rental agreements.	
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.	
Best value Accountability	Work awarded incorrectly Overspend on services	L M	Financial Regulations set out the requirements depending on anticipated cost of work and controls in place. If a problem is encountered the Clerk would investigate the situation, check the quotation/tender and report to the Council.	
Salaries and assoc. costs	Salary paid incorrectly Wrong deductions of NI or Tax Unpaid Tax & NI contributions to HMRC	L L L	The Parish Council authorises the appointment of all employees at Council meetings (currently just the Clerk) and has a contract of employment. Salary rates are assessed annually by the Council and based on agreed NALC rates. PAYE tools are used for processing pay, tax and NI. Staff costs are listed with payments for approval at council meetings.	

Election costs	Risk of an election cost	L/M	The risk is higher in an election year. There are no measures which can be adopted to minimise the risk of having an election as this is a legal requirement democratic process. Sufficient budget reserves in place to cover this.	
VAT	Re-claiming/charging	L	The Council has Financial Regulations that set out the requirements. VAT is accounted for in the cashbook. Internal Audit includes a check on VAT accounting. VAT is reclaimed at least annually. The Council is not VAT registered.	
Timely Annual return	Submit within time limits	L	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 the time limit. Regular reports to Council on timescales and requirements. Internal Audit checks. Financial reports to all Parish Council meetings.	
Legal powers	Illegal activity or payments	L	All activities and payments within the powers of the Parish Council to be resolved and minuted at Full Parish Council Meetings.	
Council records - paper	Loss through: theft fire damage	L	Records include historical correspondence, minute books and copies, documents for ownership of property, records such as personnel, insurance, salaries etc. Recent materials are shelved (not fireproof)	

Liability:

Subject	Risk(s) identified	H/M/L	Management/Control of Risk	Review/Assess/Revise
Legal Powers	Illegal activity or payments	L	All activity and payments made within the powers of the Parish Council (not ultra vires) and to be resolved and clearly minuted.	

Insurance	Adequacy Cost Compliance Fidelity Guarantee	L L L M	An annual review is undertaken (before the time of the policy renewal) of all insurance arrangements in place. Ensure compliance measures are in place. Ensure Fidelity checks are in place. All Council members, employees and volunteers of the Parish Council are covered under the Personal Accident section. The cost of the Council's insurance policy is included in its annual budget. New assets are included on the policy asap.	
Data protection	Policy Provision	L	The Council is registered with the Information Commissioner's Office	
Policies	Ensuring that the Council's policies and standard documents are up to date and meet best practice guidelines.		The Council is a member of BMKLCA and uses their templates as a basis for its documents where available. The Clerk ensures that relevant policies are drafted and put to Council for adoption. The Council reviews all policies and documents when review date is due. The Clerk advises the Council as to whether proposed actions are within adopted policies. Documents are displayed on the Council's website.	

Assets:

Subject	Risk(s) identified	H/M/L	Management/Control of Risk	Review/Assess/Revise
Bus Shelters, noticeboard, footbridges, benches, bins & other physical assets	Loss or damage Risk/damage to third parties property	L L	An asset register is kept up to date, and insurance Is held at the appropriate level for all items. Regular checks and risk assessment made by the made by Members of the Parish Council or Clerk. Repair/maintenance requirements are brought to the notice of the Parish Council	

Minutes/Agendas/ Notices/Statutory documents	Accuracy and legality Business conduct		Minutes and agenda are produced with 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 managed by the Chair.	
Public Liability	Risk of third party damage, property or individuals	M	Insurance is in place. Risk assessments regularly carried out to comply with the requirements.	
Employer Liability	Non-compliance with employment law	L	Undertake adequate training and seek advice from the BMKALC as required.	
Legal Liability	Legality of activities Proper and timely reporting via Minutes. Proper document control	M L L	Clerk to clarify legal position on proposals and to seek advice if necessary. Council always receives and approves Minutes of monthly meetings. Retention of documents policy in place.	

Councillors' Propriety

Subject	Risk(s) identified	H/M/L	Management/Control of Risk	Review/Assess/Revise
Members interests	Conflict of interest Register of Members' interests	M 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. Code of Conduct Scheme in place which members are signatories to	
Lack of knowledge by Councillors on their role, responsibility and accountability	Inappropriate actions undertaken while acting as councillor.	L	Delegate responsibility to one or two experienced Councillors to assist new Members. Attend any training courses available.	