**Evercreech Parish Council Risk Assessment 2024-25**

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 Evercreech 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** | **Assess/Revise** |
| Precept | Adequacy of precept in order for the Council to carry out its Statutory duties | L | To determine the precept amount required, the Council regularly receives budget update information monthly. At the precept meeting Council receives a budget report, including actual position and projected position to the end of year and indicative figures or costings obtained by the Clerk and Chair. 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 Somerset Council. The figure is submitted by the RFO in writing. The RFO informs the Council when the monies are received. | Existing procedure adequate.Precept meeting in a timely manner |
| Financial Records | Inadequate records Financial irregularities | LMMM | The Council has Financial Regulations which sets out the requirements. Spreadsheets are maintained on personal laptopsAccounting records are recorded on a spreadsheet and not as an Indelible record. Spreadsheets are undocumented and single user specific. Continuity of record keeping dependent on current personnel. | Existing procedure adequate Review the Financial regulations when necessary Now backed up Monthly to a Microsoft ONEDRIVE Account and external hard drive. A copy of the cashbook is emailed to Clerk on a monthly basis.Additional controls have been implemented to ensure records are not over written or lost. Documentation to be regularly reviewed by Parish Council |
| Bank and banking | Inadequate checks Banks mistakes | LL | The Council has Financial Regulations which set out banking requirements Monthly reconciliation | Existing procedure adequate  Existing procedure adequate |
| Reporting and auditing | Information communication | L |  Financial information is a regular agenda item (Finance Report) and discussed/reviewed and approved at each meeting.Internal and External auditors are commission to undertake yearly audits. | Existing procedures adequate.Note comments from Auditors and action them where necessary. |
| Grants and Donations | Power to pay | L | All such expenditure goes through the required Council process of approval, minuted and listed accordingly if a payment is made. | Existing procedure adequate. |
| Best value accountability | Work awarded Incorrectly. Overspend on services. | LM | Normal Parish Council practice would be to seek, if possible, competitive tenders for major work would be sought. If problems encountered with a contract the Clerk would investigate the situation and report to the Council. | Existing procedure adequate.  Include when reviewing Financial regulations. |
| Salaries and assoc. costs | Salary paid incorrectly. Unpaid Tax to Inland Revenue. | L | Salary rates are assessed annually by Council. The RFO report details payments to the Inland Revenue (for Tax and NI). These are inspected at the Council meetings and signed off. The Tax and NI is worked out using an Inland Revenue computer programme updated annually. All Tax and NI payments are submitted in the Inland Revenue Annual Return. The Clerk and RFO have a contract of employment and job description.Use of external payroll company | Staffing committee meet to inform employees, pay rises, agreed at FC meetingsPayroll company run payroll for 2 employees. Process HMRC P30’s.  |
| Employees | Fraud by staff  Health and safety | LL | Requirements of Fidelity Guarantee insurance adhered to with regards to fraud. All employees to be provided adequate direction and safety equipment needed to undertake their roles. | Existing procedures adequate. Monitor health and safety requirements and insurance annually. |
| VAT | Reclaiming/charging | L | The Council has Financial Regulations which set out the requirements. | 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 RFO. 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. |
| Legal Powers | Illegal activity or payments | L | All activity and payments within the powers of the Parish Council to be resolved at full Council Meetings, including reference to the power used under the Finance section of agenda and Finance report monthly. | Existing procedures adequate |
| Minutes/agendas/ Notices Statutory Documents` | Accuracy and legality     Business conduct | LL | Minutes and agenda are produced in the prescribed manner by the Clerk or Sub Committee and adhere to the legal requirements. Minutes are approved and signed at the next Council or Sub Committee meeting. Agenda displayed according to legal requirements. Business conducted at Council meetings should be managed by the Chair. | Existing procedures adequate.    Members adhere to Code of Conduct |
| Members interests | Conflict of interests Register of members interests | LM | Declarations of interest by members at Council meetings. It remains the responsibility of Cllrs to ensure interests are declared properly.Register of members interest forms reviewed regularly. Cllrs are advised to do this by the Clerk and take action where necessary. | Existing procedures adequate. Members take responsibility to update register. |
| PoliciesStanding Orders | Electronic/paper personalised copies were not included in Clerks’ handover (2019).Electronic/paper personalised copies were not included in Clerks’ handover. (2019) | HH | Policies in place and reviewed annuallyStanding Orders reviewed by Cllrs annually. | Existing procedures adequate. Existing procedures adequate.  |
| Insurance | Adequacy Cost ComplianceFidelity Guarantee | MLLM | An annual review is undertaken of all insurance arrangements. Employers and Employee liabilities a necessity and within policies. Ensure compliance.Measures are in place. Fidelity checks in place. | Existing procedure adequate. Insurance reviewed |
| 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 | LM | The Council has a Model Publication scheme in place. 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 FOIMember of ICO |
| Outside Spaces | Contact number on signs incorrect. | M | Check signs annually.The contact numbers are now correct. | Ensure signs are kept up to date. |

**Physical Equipment or Areas**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Subject**  | **Risk(s) identified** | **H/M/L** | **Management/control of Risk** | **Assess/Revise** |
| Assets | Loss or damage Risk/damage to third party (ies) property | LL | An annual review of assets is undertaken for insurance provision, by Cllrs. | Asset Register to be updated annually |
| Maintenance | Poor performance of assets or amenities | L | All assets owned by the Parish Council are regularly reviewed and maintained. All repairs and relevant expenditure for any repair is actioned/authorised in accordance with the correct procedures of the Parish Council. Assets are insured. | Existing procedures adequate |
| Play Equipment | Risk of damage   Health & Safety Regular Inspections Repairs | MM | Any reports of damage and faults must be reported to the Parish Council and dealt with in accordance with the correct procedures of the Council. Regular reviews of the equipment must be undertaken and any damage or faults dealt with in accordance with the correct procedures of the Council.The Council employs an inspection company to inspect play equipment on a monthly basis. Any repairs are noted by full council and approved.Comprehensive Annual inspections take place. | Existing procedures adequateExisting procedures adequateExisting procedures adequate |
| Notice Board | Risk of damage | L | The Parish Council currently use Village Hall notice board. No formal inspection procedures are in place. However, any reports of damage or faults would be reported to the Village Hall Committee. | Existing procedures adequate |
| Meeting location | Adequacy Health & Safety | LL | The Parish Council meeting is held in a venue considered to have appropriate facilities for the Clerk, members and the general public. | Existing procedures adequate |
| Cemetery | Topple Testing | L | Tested May 2020. Nothing to report. | Existing procedures adequate |
| Council records – paper | Loss through: Theft Fire Damage | HM | The Parish Council records are stored at the home of the Clerk. Records include historical correspondences, minutes and insurance. Some documentation is stored off site in a safe lock up area.The financial records are stored at the home of the RFO and on the laptop which is backed up regularly.  | Damage (apart from fire) and theft is unlikely and so provision is adequate. Financial records are in lockable cabinet |
| Council records – electronic | Loss through: Theft, fire damage or corruption of computer | L |  The Parish Council electronic records are stored on the Council laptop held with the Clerk/RFO at their homes. Backups of electronic data is made at regular intervals using external back up device. | Existing procedures considered adequate. |
| Council records – electronicRetained by Cllrs | Documents stored on personal laptops | H | Councillors have been informed that parish council business is not be to stored on personal devices. | Reminders given. |
| RFO  | Documents stored on PC laptop | L | PC Laptop | Backed up externally, weekly by RFO. |
| RFO | All paper documents stored in a cabinet. | L | Stored in cabinet. | Adequate |