

Evercreech Parish Council Risk Assessment 2023-24

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 Mendip District 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	L	The Council has Financial Regulations which sets out the requirements.	Existing procedure adequate Review the Financial regulations when necessary
		M	Spreadsheets are maintained on personal laptops	Now backed up Monthly to a Microsoft ONEDRIVE Account and external hard drive. Further investment in cloud based option is under review by Council
		M	Accounting records are recorded on a spreadsheet and not as an Indelible record.	Additional controls have been implemented to ensure records are not over written or lost.
		M	Spreadsheets are undocumented and single user specific. Continuity of record keeping dependent on current personnel.	Cross training between Parish Clerk and RFO to implemented. Documentation to be regularly reviewed by Parish Council
Bank and banking	Inadequate checks	L	The Council has Financial Regulations which set out banking requirements	Existing procedure adequate
	Banks mistakes	L	Monthly reconciliation	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.	L M	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 Clerk's 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, RFO and Street Cleaner have a contract of employment and job description. Use of external payroll company	Staffing committee meet to inform employees, pay rises, agreed at FC meetings Payroll company run payroll for 3 employees. Process HMRC P30's.
Employees	Fraud by staff	L	Requirements of Fidelity Guarantee insurance adhered to with regards to fraud.	Existing procedures adequate.

	Health and safety	L	All employees to be provided adequate direction and safety equipment needed to undertake their roles.	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	L	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.	Existing procedures adequate.
	Business conduct	L	Business conducted at Council meetings should be managed by the Chair.	Members adhere to Code of Conduct
Members interests	Conflict of interests	L	Declarations of interest by members at Council meetings.	Existing procedures adequate.
	Register of members interests	M	Register of members interest forms reviewed regularly. Cllrs are advised to do this by the Clerk and take action where necessary.	Members take responsibility to update register.
Policies	Electronic/paper personalised copies were	H	Policies in place and reviewed annually	Existing procedures adequate.

Standing Orders	not included in Clerks' handover. Electronic/paper personalised copies were not included in Clerks' handover.	H	Policies in place and reviewed when necessary.	Existing procedures adequate.
Insurance	Adequacy	M	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
	Cost	L		
	Compliance	L		
	Fidelity Guarantee	M		
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	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 FOI
		M		Member 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	L L	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	M M	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 adequate Existing procedures adequate Existing 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	L L	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	H M	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 – electronic Retained 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
-----	------------------------------------------	---	--------------------	----------