

## YELVERTOFT PARISH COUNCIL – RISK ASSESSMENT

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.

FINANCE & 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. In the event of the Clerk being indisposed the Chairman to contact the Northamptonshire Association of Local Councils for advice.	Existing procedures adequate. Review when necessary.
Precept	Adequacy of precept Requirements not submitted to WNC Amount not received by WNC	L L L	The Council reviews the Precept requirement annually at the November or 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 WNC. This figure is submitted by the Clerk in writing to WNC. The Clerk informs Council when the monies are received (approx March & September time).	Existing procedure adequate.

Financial Records	Inadequate records Financial irregularities	L L	The Council has Financial Regulations that set out the requirements.	Existing procedure adequate. Review the Financial Regulations when necessary.
Bank & Banking	Inadequate checks Bank mistakes Loss Charges	L L L L	The Council has Financial Regulations that set out the requirements for banking, cheques and reconciliation of accounts. The bank could make occasional errors which are discovered when the Clerk reconciles the bank accounts once a month when the statements arrive, these are dealt with immediately by informing the bank and awaiting their correction. The Clerk reviews the Councils banking arrangements regularly. The PC only bank with banks which are covered by the FSCS (Financial Services Compensation Scheme). Council ensure that funds in an account do not exceed the FSCS limit.	Existing procedure adequate. Council review the Financial Regulations at least once a year, and when necessary, and the bank signatory list when necessary, especially after an AGM and an election. Bank statements are regularly monitored – minimum monthly.
Cash	Loss through theft or dishonesty	L	The Council has Financial Regulations that set out the requirements. Cash received is banked within 5 banking days. No Petty Cash is held. Very limited cash is received and always avoided where possible. Cash is usually only received for allotment rents and all allotment holders have been asked to set up a standing order. All cash is checked and minuted at the PC meeting when received.	Existing procedure adequate. Review the Financial Regulations when necessary.
Reporting & Auditing	Information communication Compliance	L L	A payments list is produced before each Council meeting with the agenda and discussed and approved at the meeting. A full list of payments and receipts is provided at the meeting and the financial records, including a breakdown of receipts and payments, balanced against the bank statement. The chairman receives a copy of all bank statements, and all councillors have access to the bank account online.	Existing communication procedures adequate. Council appoint a NALC auditor to carry out the internal inspection annually.
Direct costs Overhead expenses Debts	Goods not supplied but billed Incorrect invoicing Unpaid invoices	L L L	The Council has Financial Regulations that set out the requirements. At each Council meeting the list of invoices awaiting approval is distributed to Councillors, and considered. Council approves the	Existing procedure adequate. Continue to review the Financial Regulations when necessary.

			list of requests for payment. The Council does not hold stock. Any unpaid invoices to the Council are pursued by the Clerk.	
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.	Existing procedure adequate. Parish Councillors request a copy of S137 rules if required.
Grants - receivable	Receipts of Grant	L	The Parish Council receives an annual precept from WNC and a grant from the Lilbourne windfarm. Receipts are reported to the Council at the next meeting of the Council. Any one-off grants awarded would come with terms and conditions to be satisfied.	Existing procedure adequate.
Charges - Rentals payable	Payments of leases/rentals	L	Negative. The Parish Council does not currently have any lease or rental agreements.	N/A
Charges - Rentals receivable	Receipt of rental Insurance implication	L L	The Parish Council makes no charges for rentals	Existing procedure adequate. Review agreement and fees annually. Ensure payment and copy of insurance document received.
Best value Accountability	Work awarded incorrectly Overspend on services	L L	As per Financial Regulations normal Parish Council practice would be to seek, if possible, more than one quotation for any substantial work required to be undertaken or goods. 3 quotes are usually received where possible. For major contract services, formal competitive tenders would be sought. 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. Review Financial Regulations regularly. Review contracts list regularly.
Salaries and associated costs	Salary paid incorrectly Wrong hours paid Wrong rate paid False employee Wrong deductions of NI or Tax Unpaid Tax & NI contributions to HMRC	L L L L L L	The Parish Council authorises the appointment of all employees at Council meetings. Salary rates are assessed annually by the Council and applied on 1st April each year (or when salary increases are announced). Salary is paid monthly by BACS. The Tax and NI contributions due are reported to the Council and paid quarterly. The Tax and NI is worked out using a HMRC computer programme updated regularly. A regular payments list is	Existing appointment and payment system is adequate.

			published with the payments detailed. All payments are recorded monthly (HMRC quarterly) at a PC meeting. Copies of the monthly bank statements are sent to the Chairman.	
Clerk/Other workers (voluntary/casual)	Loss of Clerk Fraud Actions undertaken Health & Safety	L L L L	The Parish Council has sufficient reserves to enable training for the CiLCA qualification in the event of the Clerk resigning. All payments are minuted at PC meetings. The Clerk should be provided with relevant training, reference books, access to assistance and legal advice required to undertake the role. Training policy and annual appraisal in place.	Include in financial statement when setting precept. Existing procedure adequate. Purchase reference books where necessary. Membership of the SLCC and NCALC. Monitor working conditions, safety requirements and insurance regularly.
Councillor allowances	Councillors over-paid Income tax deduction	L L	No allowances are allocated to other Parish Councillors. Expenses such as fuel costs are reimbursed. Any expenses are claimed by presenting the relevant receipt to the Council for approval and an invoice. Expenses are monitored to ensure the budget is not exceeded and expenditure reported monthly to the Council.	Existing procedure adequate.
Election costs	Risk of an election cost	M	Risk is higher in an election year. The Parish Council make provision for an election in election years and ensure sufficient funds at all times for an unexpected election.	Existing procedure adequate.
VAT	Re-claiming/charging	L	The Council has Financial Regulations that set out the requirements.	Existing procedure adequate.
Annual return	Submit within time limits	L	Employer's Annual Return is completed and submitted online and to HMRC within the prescribed time frame by the Clerk. 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 time limit.	Existing procedure adequate.
Legal Powers	Illegal activity or payments	L	All activity and payments within the powers of the Parish Council are resolved and minuted at full Parish Council Meetings.	Existing procedure adequate.

Council records - paper	Loss through: theft fire damage	L L L	The Parish Council records are stored at the home of the Clerk. All records that can be stored electronically are – and regularly backed up. Many records are held on the website such as PC master documents. Historical records such as minute books, documents for ownership of property, planning records, are securely kept by the History Society. Deeds and other such documents are copied and originals held securely by Brethertons Solicitors.	Damage (apart from fire) and theft is unlikely and so provision adequate.
Council records - electronic	Loss through: Theft, fire, damage Corruption of computer	L L M	The Parish Council's electronic records are stored on a Council computer at the Clerk's home. Back-ups of the files are taken at regular intervals on to Dropbox. The laptop is regularly maintained and security installed to help eliminate problems.	Existing procedure adequate.
Insurance	Adequacy Cost Compliance Fidelity Guarantee	L L L	An annual review is undertaken (before the time of the policy renewal) of all insurance arrangements in place. Employers and Employee liability insurance is a necessity and must be paid for. Ensure compliance measures are in place. Ensure Fidelity checks are in place.	Existing procedure adequate.
Data Protection	Policy Provision	L	The Council holds very limited personal data. PC is registered with the ICO and contract NALC as the Data Controller.	Ensure annual renewal of registration.
Freedom of Information Act	Policy Provision	L L	The Council has a model publication scheme for Local Councils in place. The Council is able to request a fee for any information requested to cover the cost of consumables and the clerk's time.	Monitor and report any impacts of requests made under the FOI Act.
Meeting location	Adequacy Health & Safety	L L	The Parish Council Meetings are held at the Reading Room. The premises and the facilities are considered to be adequate for the Clerk, Councillors and public who attend from Health & Safety and comfort aspects.	Existing location adequate.
Street lighting	Risk/injury to third party	L	All lights are regularly inspected by Councillors and the street light maintenance contractor. Any issues are reported immediately for remedy.	Existing procedure adequate.

## ASSETS

Subject	Risk(s) Identified	H / M / L	Management / Control of Risk	Review / Assess / Revise
Street Furniture, Open Spaces	Loss or Damage Risk/damage to third party(ies)/property	M	Street furniture such as bins, signs, and benches are regularly inspected and regularly maintained.	Existing procedure adequate. Review insurance requirements annually.
Play Area Equipment	Loss or Damage Risk/damage to third party(ies)/property	M	The PC are not responsible for any play equipment. The Village Hall Management committee are responsible for the equipment.	
Noticeboards	Risk/damage/injury to third parties Road side safety	L L	Parish Council has one noticeboard sited on a wall in the High Street. 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.

### LIABILITY

Subject	Risk(s) Identified	H / M / L	Management – Control of Risk	Review / Assess / Revise
Legal Powers	Illegal activity or payments  Working Parties taking decisions.	L  L	All activity and payments made within the powers of the Parish Council (not ultra vires) and to be resolved and clearly minuted. Ensure established with clear terms of reference.	Existing procedure adequate.  Monitor on a monthly basis.
Minutes/Agendas/ Notices/Statutory documents	Accuracy and legality Business conduct	L L	Minutes and agenda are produced in 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 should be managed by the Chair.	Existing procedure adequate. Guidance/training to Chair and Councillors should be given (if required). Members to adhere to Code of Conduct.
Public Liability	Risk to third party, property or individuals	M	Insurance is in place. Risk assessments regularly carried out to comply with requirements.	Existing procedures adequate. Ensure risk assessments are carried out.
Employer Liability	Non-compliance with employment law	L	Undertake adequate training and seek advice from the NALC, HMRC, insurance company, or SLCC.	Existing procedures adequate.
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 at monthly meetings. Retention of document policy in place.	Existing procedures adequate.

### COUNCILLORS' PROPRIETY

Subject	Risk(s) Identified	H / M / L	Management – Control of Risk	Review / Assess / Revise
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Members Interests	Conflict of interest Register of Members interests	M L	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 procedure adequate. Members to take responsibility to update their Register.
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*WNC – West Northampton District Council*

*PC – Parish Council*