

# Bestwood Village Parish Council

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Draft 4th September 2018

## **Notes**

***“The greatest risk facing a local authority is not being able to deliver the activity or services expected of the Parish 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.

# Bestwood Village Parish Council

FINANCIAL AND MANAGEMENT				
Subject	Risk(s) Identified	H / M / L	Management/Control of Risk	Review/Assess/Revise
Parish Councillors	Losing Parish Councillor membership or having more than 4 vacancies at any one time	L  L	When a vacancy arises there is a legal process to follow. This either leads to a bye -election or into a co-option process. An election is out of the Parish Council's control. The co-option process begins with an advert, acceptance of applications, consideration of applicants and co-option vote at a Parish Council meeting then appointment. If there are more than 4 vacancies at any one time on the Parish Council it becomes inquorate. The legal process of the Borough Council appointing members takes place.	Existing procedures adequate.  Procedures of another body are adequate.

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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 Requirements not submitted to GBC in time Amount not received by GBC		To determine the precept amount required, the Parish Council regularly receives budget update information and the precept is an agenda item at full Parish Council. At the Precept meeting Parish Council receives a budget update report, including actual position and projected position to end the year and indicative figures or costings obtained by the Clerk. With this information the Parish 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 Gedling Borough Parish Council. This figure is submitted by the Clerk in writing to GBC. Precept should be considered by the Parish Council before the deadline - the deadline should be ascertained from GBC. <b>The Clerk informs Parish Council when the monies are received (approx. April/May time).</b>	Existing procedure adequate.
Financial Records	Inadequate records Financial irregularities		The Parish Council has Financial Regulations which set out the requirements.	Existing procedure adequate. <b>Periodic review of Financial Regulations.</b>

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Bank and banking	<p>Inadequate checks</p> <p>Bank mistakes</p> <p>Loss</p> <p>Charges</p> <p>Loss of signatories</p> <p>Loss of access to bank information</p>	<p>The Parish Council has Financial Regulations which set out the requirements.</p> <p>The bank may make occasional errors in processing cheques or payments which will be discovered when the Clerk reconciles the bank account each statement. It will be dealt with immediately by informing the bank and awaiting their correction. Monitor the bank statements monthly.</p> <p>Parish Council would choose replacements but the bank takes time to implement changes, this mostly happens after an AGM/election. Inconsistency in staff and councillors makes this a higher risk. Bank details available on line by all signatories as well as the Clerk.</p>	Existing procedure adequate.
Loss	Loss through theft or dishonesty	<p>The Parish Council has Financial Regulations which set out the requirements.</p> <p>Cash / cheques received are banked promptly. There is no petty cash.</p>	Existing procedure adequate.
Litigation	Potential risk of legal action being taken against the Parish Council	Public liability insurance covers general personal injury claims where the Parish Council is found to be at fault, but not spurious or frivolous claims - these cannot be insured against.	Insurance is adequate for requirements but there is still risk of other claims.
Reporting and auditing	<p>Information communication</p> <p>Compliance</p>	<p>A financial statement is produced regularly and presented to Parish Council, discussed and approved at the meeting. This statement includes, bank reconciliation, budget update, and a breakdown of receipts and payments balanced against the bank. Parish Council should regularly audit internally to comply with the Fidelity Guarantee Insurance Terms</p>	Existing procedure adequate.
Direct costs Overhead expenses Debts	<p>Goods not supplied but billed</p> <p>Incorrect invoicing. Payments/cheque payable incorrect</p> <p>Loss of stock</p> <p>Unpaid invoices</p>	<p>The Parish Council has Financial Regulations which set out the requirements.</p> <p>At each Parish Council meeting the list of payments made and invoices is distributed to Parish Councillors, and considered.</p> <p>The Parish Council has minimal stocks; these are checked and monitored by the Clerk.</p>	Existing procedure adequate

# Bestwood St Albans Parish Council

FINANCIAL AND MANAGEMENT				
Subject	Risk(s) Identified	H / M / L	Management/Control of Risk	Review/Assess/Revise
Grants and support - payable	Power to pay Authorisation of Parish Council to pay	L	All such expenditure goes through the required Parish Council process of approval, minuted and listed accordingly if a payment is made using the S137 power of expenditure.	Existing procedure adequate. Parish Councillors request S137 rules if required.
Grants - receivable	Receipts of Grant	L	Grants (one off and regular) come with terms and conditions to be satisfied. They are accounted for separately to other income and expenditure.	Grant applications must be approved beforehand by Main Parish Council
Best value Accountability	Work awarded incorrectly Overspend on services	L M	Normal Parish Council practice would be to seek, if possible, more than one quotation for any substantial work required to be undertaken or goods. 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 Parish Council. This is covered in the Financial Regulations.	Existing procedure adequate.
Salaries and assoc. costs	Salary paid incorrectly Wrong hours paid Wrong rate paid False employee Wrong deductions of NI or Tax Unpaid Tax & NI contributions to the Inland Revenue	L L L L L	The Parish Council will authorize the appointment of all employees through the Full Parish Council. <b>Salary rates are assessed annually and applied on 1 April each year.</b> Employment papers checked on appointment. <b>Payments are made to the Inland Revenue (for Tax and NI) as necessary by the Clerk, who is experienced in employment issues.</b> The Clerk has a contract of employment and job description.	Existing system adequate.
Employees	Loss of key personnel Fraud by staff Actions undertaken by staff Health & Safety	L L L	In case of loss of Clerk Risk of losing access to parish information..., locum to be employed through SLCC and NALC. Loss of ability to contact PC by phone. The requirements of the Fidelity Guarantee insurance to be adhered to with regards to Fraud. <b>The Clerk is provided with relevant training, reference books, access to assistance and legal advice required to undertake the role incl. membership of SLCC/ NALC.</b> The Clerk works from home. Work area inspected for suitability.	<b>Passwords and access information to be held by Chairman as well as Clerk.</b> <b>Consider purchase of mobile phone for exclusive PC use.</b> <b>Membership of the SLCC. NO BOOKS are current. NO BOOKS.</b> Monitor working conditions, safety requirements and insurance regularly.

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FINANCIAL AND MANAGEMENT				
Subject	Risk(s) Identified	H / M / L	Management/Control of Risk	Review/Assess/Revise
Election costs	Risk of an election cost	H	Risk is higher in an election year, but there is a risk that a bye - election is called for any casual vacancies. When a scheduled election is due the Clerk will obtain an estimate of costs from the Borough Parish Council for a full election and an uncontested election. There are no measures which can be adopted to minimise the risk of having elections, as this is a democratic process. The Parish Council saves a sum each year to carry forward in case of an election at a four year interval and for by election.	Review the contribution to the Elections Earmarked Reserve periodically to ensure it is appropriate.
VAT	Re-claiming/charging	L	The Parish Council has Financial Regulations which set out the requirements . VAT is claimed annually.	Existing procedure adequate.
Employers Annual Return	Paying and accounting for NI and Tax of employees' salaries	L	Employer's Annual Return is completed and submitted online to the Inland Revenue within the prescribed time frame by Notts County Parish Council	Existing procedure adequate.
Audit - Internal Audit	Completion within time limits	L	Internal auditor is appointed by the Parish Council. Internal auditor is supplied with the relevant documents to audit and the form to complete and sign for the External Auditor. Procedures are all covered in the 'Review of Effectiveness of the system of Internal Audit' which is reviewed annually.	Existing procedure adequate.
Annual Return	Completion/Submission within time limits	L	Annual Return is completed and signed by the Parish Council, submitted to the internal audit for completion and signing then checked and sent on to the External Auditor.	Existing procedure adequate.
Legal powers	Illegal activity or payments	L	All activity and payments within the powers of the Parish Council to be resolved and minuted at meetings. Advice to be sought from NALC or GBC when needed.	Existing procedure adequate.
Minutes/ Agendas/ Notices Statutory documents	Accuracy and legality Business conduct	M M	Minutes and agenda are produced in the prescribed method by the Clerk and adhere to the legal requirements and best practice guidelines. Minutes are approved and signed at the following Parish Council meeting. Minutes and agenda are displayed according to the legal requirements. Clerk responsible for ensuring decisions are legal..	Existing procedure adequate.
Members interests	Conflict of interest Register o f Members interests	L M	The declaring of interests by members at a meeting should remind Parish Councillors of their duty. Register of Members Interest forms should be reviewed regularly by Parish Councillors.	Existing procedure adequate. Members take responsibility to update their Register.

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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. 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. Review insurance provision annually. Review of compliance.
Freedom of Information Act	Policy Provision	H H	The Clerk is aware that if a substantial request arrives then this may require many hours of additional work. FOI requests have been made in recent years (Bestwood St. Albans PC).	Monitor and report any impacts of requests made under the FOI Act.

## Bestwood St Albans Parish Council

### 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(ies)/property	L L	An annual review of assets is undertaken for insurance provision, storage and maintenance provisions.	Asset register to be updated annually.
Maintenance	Poor performance of assets or amenities Loss of income or performance Risk to third parties	L L L	All assets owned by the Parish Council are regularly reviewed and maintained. All repairs and relevant expenditure for these repairs are actioned/authorised in accordance with the correct procedures of the Parish Council. All assets are insured and reviewed annually. All public amenity land is inspected regularly by parish employees or councillors .	Existing procedure adequate. Ensure inspections carried out.
Notice boards	Risk/damage/injury to third parties Road side safety	L L	Parish Council has four notice boards sited around the Parish Council area. 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 and councillors.	Existing procedure adequate. Review of where keys are.
Meeting location	Adequacy Health & Safety	L M	The Parish Council Meetings are held at the local church or Kilarney Park. The premises and the facilities are considered to be adequate for the Clerk, Parish Councillors and Public who attend from Health & Safety and comfort aspects.	Existing locations adequate. Need to review Kilarney Park for H&S???
Parish Council records - paper	Loss through : theft fire damage	L M L	The Parish Council records are stored at the home of the Clerk. Records include historical correspondence, minute books and copies, leases for land or property, records such as personnel, insurance, salaries etc. in a locked but not fire proof cupboard.	Damage (apart from fire) and theft is unlikely and so provision adequate.
Parish Council records - electronic	Loss through : Theft, fire, damage corruption of computer	L M	The Parish Council's electronic records are stored on the Clerks computer. Back-ups of the Files need to be taken at regular intervals and kept on a data stick by the Chair off site Or kept in the main house of the clerk. Digital records are not backed up & stored in a sfe place. Records are processed on clerks personal computer (CHECK WITH SUE STACK). Their is a PC which is currently unused.	A memory stick/hard drive back-up of electronic files given to chair for safe keeping NOT. Consider on-line backup. Consider purchase of a laptop for exclusive PC use or use of the PC.

Reviewed at the meeting of: ..... Signed by the Chairman: .....