

ST MARY BOURNE 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; ensuring 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

FINANCIAL AND MANAGEMENT

Subject	Risks Identified	H/M/L	Management control of risks	Review/Assess/Revise
Councillors	Losing Councillor membership or having more than 6 vacancies at any one time	L	When a vacancy arises there is a legal process to follow. This either leads to a by-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 Council meeting then appointment. If there are more than 6 vacancies at any one time on the Council it becomes inquorate. The legal process of Basingstoke and Deane Borough Council appointing members takes place.	Existing procedures adequate. Procedures of another body are adequate
Precept	Adequacy of precept Requirements not submitted to BDBC in time Amount not received by BDBC.	L L L	To determine the precept amount required, the Parish Council regularly receives budget update information and the precept is an agenda item at full Council. At the precept meeting 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 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 Basingstoke and Deane Borough Council (BDBC). This figure is submitted by the Clerk in writing to BDBC. Precept should be considered by Council before the deadline - deadline is usually 31 st January each year. The Clerk informs Council when the monies are received (approx April/May and September time).	Existing procedure adequate
Financial records	Inadequate records Financial irregularities	L L	Clerk to check quarterly and regular internal audit. Monthly check by Councillor for Finance to ensure that only duly authorised payments have been made from the Council's bank account.	Existing procedure adequate.

Bank and banking	Inadequate checks Bank mistakes Loss	L L L	The Council has Financial Regulations which set out the requirements for banking, cheques and reconciliation of accounts.	Existing procedures adequate.
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	Charges	L	The Bank does make occasional errors in processing cheques and/or payments, which are discovered when the Clerk reconciles the bank accounts once a month when the statement arrives, these are dealt with immediately by informing the bank and awaiting their correction. Monitor the bank statements monthly.	
	Loss of signatories	L	Council would choose replacements but the Bank takes time to implement changes, this mostly happens after an AGM/election.	
Cash / Loss	Loss through theft or dishonesty	L	The Council has Financial Regulations which set out the requirements. Cash/cheques received are banked within 3 banking days. There is no petty cash or float. This is audited by the Internal Auditor annually.	Existing procedure adequate.
Litigation	Potential risk of legal action being taken against the Council	M	Public liability insurance covers general personal injury claims where the 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	Information communication	L	A monitoring statement is produced quarterly and presented to 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.	Existing procedure adequate.
	Compliance	M	Council should regularly audit internally.	
Direct costs Overhead expenses Debts	Goods not supplied but billed	L	The Council has Financial Regulations which set out the requirements.	Existing procedure adequate
	Incorrect invoicing	L	The Council has oversight of the list of invoices awaiting approval. A list of payments by bank transfer is set up and agreed by a resolution of the Council at the relevant meeting, duly signed by the Chairman. Cheque payment is not offered by SMB Parish Council. (There are no current cheque books available).	
	Cheque	L		
	Unpaid invoices	L	Unpaid invoices to the Council are pursued.	
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	Existing procedure adequate. Parish Councillors request S137 rules if required.
Grants - receivable	Receipts of Grant	L	Clerk to check quarterly and to report to Council when grants received. Other grants applied for ad hoc.	Existing procedure adequate.

Charges - Loans receivable	Receipt of loan payments Insurance implication.	L M	Wayleave payments from SSE - cheque is received and banked. The Parish Council is notified accordingly. Amounts are negligible and non-impactive on Council's finances.	Existing procedure adequate. Review agreement and fees annually. Ensure payments received.
Best value Accountability	Work awarded incorrectly	L	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 (£25K per annum or above) contract services, formal competitive tenders would be sought.	Existing procedure adequate. Include when reviewing Financial Regulations Annually.
	Overspend on services	M	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. This is covered in the Financial Regulations.	
Salaries and assoc. costs	Salary paid incorrectly	L	The Parish Council authorises the appointment of all employees through all council meetings. Salary rates are assessed annually by Council and applied on 1 April each year. Salary analysis and slips are produced by the contracted payroll services monthly together with a schedule of payments to HMRC (for Tax and NI). These are inspected at the Council meetings and signed off. The Tax and NI is worked out using a payroll services company for the purpose. All Tax and NI payments are submitted in the Inland Revenue Annual Return. The Clerk has a contract of employment and job description. Salaries are paid at the meeting during the month owed, but if a meeting is cancelled or moved then payments could be late or missed. Online banking averts this risk.	Existing appointment system adequate. Existing payment system is inadequate and should be reviewed.
	Wrong hours paid	L		
	Wrong rate paid	L		
	Wrong deductions of NI or Tax	L		
	Unpaid Tax & NI contributions to the Inland Revenue	L		
Employees	Loss of Clerk	L	The position of Parish Clerk will be advertised on Parish noticeboards, on the Parish website and in the Parish magazine in the first instance in order to recruit a person from within the Parish if possible. The position will then be advertised in the Andover Advertiser. If the loss of clerk is temporary neighbouring Clerks could be approached to arrange interim cover.	Existing procedure adequate. Purchase revised books. Monitor working conditions, safety requirements and insurance regularly. Succession planning. Training.
	Fraud by Clerk	L		
	Actions undertaken by clerk.	L		
VAT	Re-claiming/charging	L	All VAT items listed in cash book and spreadsheet. Clerk to send in reclaim form at least annually. Every six months if adequate reclaim amount is significant. (More than 50% of predicted annual reclaim)	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 the payroll services company.	Existing procedure adequate
Audit - Internal	Audit Completion within time limits	L	Internal auditor is appointed by the 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 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 to be resolved and minuted at Full Parish Council Meetings, including a reference to the power used. As per the Financial Regulations prescribe.	Existing procedure adequate.
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 and best practice guidelines. Minutes are approved and signed at the following Council meeting. Minutes and agenda are displayed according to the legal requirements (Transparency Act). Business conducted at Council meetings should be managed by the Chair.	Existing procedure adequate. Guidance/training to Chair should be given (if required). Members to adhere to Code of Conduct
Members interests	Conflict of interest Register of Members interests	L M	Although not a requirement, the declaring of interests by members at a meeting should be an obvious process to remind Councillors of their duty and should remain on the agenda. Register of Members Interest forms should be reviewed regularly by Councillors.	Existing procedure adequate. Members take responsibility to update their Register

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
Data protection	Policy Provision	L	The Council is registered with the Data Protection Agency (ICO).	Ensure annual renewal of registration
Freedom of Information	Policy Provision	L M	The Council has a model publication scheme for Local Councils in place. The Clerk is aware that if a substantial request arrives then this may require many hours of additional work. The Council is able	Monitor and report any impacts of requests made

Act		H	to request a fee if the work will take more than 5 hours but the applicant also has the right to re-submit the request broken down into sections, thus negating the payment of a fee. Councillors currently use their personal emails for Parish Council Business. May lead to problem if a Freedom of Information request is made.	under the F of I Act. Councillors to agree to PC email address.
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 in accordance with internal auditor's suggestions
Maintenance	Poor performance of assets or amenities Risk to third parties	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.	Existing procedure adequate. Ensure inspections carried out.
Notice boards	Risk/damage/injury to third parties Roadside safety	L L	Parish Council has two notice boards sited around the Parish. 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. Consider more members of the council holding keys to the notice boards.
Street furniture	Risk/damage/injury to third parties	L	The Parish Council is responsible for a Victorian lamppost which is covered by insurance. This is inspected annually - all reports of damage or faults are reported to Council and/or dealt with.	Existing procedure adequate.
Play equipment	Risk /damage/injury to third parties	L	The Parish Council is responsible for two play areas at SMB Recreation Ground and in Stoke. Both are covered by insurance. These play areas are inspected annually by RoSPA - all reports of damage or faults are reported to Council and/or dealt with.	Existing procedures are adequate.
Seating	Risk/damage/injury to third parties Theft/damage	L L	The Parish Council has installed recycled plastic benches and picnic tables on its land. These are robust and concreted into the ground. The likelihood of damage is minimal, but they are inspected regularly as part of the Asset Register Review.	Existing procedures adequate.
Unauthorised traveller encampments	Risk/damage to Council land/property Financial implications to effect removal.	M	Insurance policy covers legal assistance regarding removal. Measures to prevent unlawful vehicular incursion on Council land need to be considered.	Further research required
Groundwater flooding	Dependency upon other agencies Financial loss to parishioners	L	Flood Working Group established at Parish level 2014. Operation Pathfinder (EA/HCC) in place to deal with River Swift / Netherton valley. Emergency Plan in place and accepted by BDBC Emergency Planning Department. Contacts established with Environment Agency, Southern Water & Tanker Company wh are part of the FEG for SMB.	Plans in place to reduce future risk to minimum level. Ongoing fund to provide financial backup for future emergency planning.

	Limited funds to carry out protection measures			
Meeting location	Adequacy Health & Safety	L L	The Parish Council Meetings are held at the The Clubroom in the Village Centre SMB. 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.
Council records - paper	Loss through: theft fire damage	L	The Parish Council records are stored at the Clerk's home address (current year), past years are stored at the Parish Office in the Village Centre SMB. Most recent documentation is in electronic format and backed up to Microsoft OneDrive cloud storage Historical Minutes from 1894 to April 2018 are stored at the Winchester Central Records Office.	Damage (apart from fire) and theft is unlikely and so provision adequate.
Council records - electronic	Loss through: Theft, fire, damage corruption of computer	L M	Council's electronic records are stored on the Council's laptop, used only by the Clerk. Back-ups of the files are instantaneously backed up to Microsoft OneDrive.	Back up of electronic files stores in the 'Cloud'.

Reviewed on 26th April 2023 by Maxine Owen (Clerk & RFO) – Approved and Adopted by Finance Committee on 11th July 2023.

To be reviewed at Annual Parish Council Meeting May 2024.

Actions from first review to be completed by APCM May 2024:

Addition of Facilities – Bowling Club, Pavilion, Cricket Nets.

Parking

Lake