

Buckland Monachorum Parish Council

Parish Council Risk Assessment (Approved 24th January 2017 by Full Council)

Reviewed and updated August 23

The Council is expected to carry out an annual risk assessment of the management and financial risks it is exposed to and identify any actions it considers necessary to minimise those risks.

Definition of Risk Management (from the Audit Commission's 'Worth the Risk: Improving Risk Management in Local Government')

Risk is the threat that an event or action will adversely affect an organisation's ability to achieve its objectives and to successfully execute its strategies. Risk management is the process by which risks are identified, evaluated and controlled. It is a key element of the framework of governance together with community focus, structures and processes, standards of conduct and service delivery arrangements.

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. The Council is aware that although some risks can never be eliminated fully, it has in place a strategy that provides a structured, systematic and focused approach to managing risk. The list is not exhaustive and Council may wish to consider other risks not identified. 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.

Subject	Risk(s) Identified	Risk (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. Loss of paper/electronic records.	L	All files and recent records are kept at the Clerk's home. The Clerk makes a monthly back up of files. In the event of the clerk being indisposed, the Chairman to contact DALC for advice. A scheme of delegation is in place for emergencies.	Review when necessary Review May 2024
Meeting location	Adequacy Health and Safety Unable to meet in person due to a global pandemic.	L	Meetings are held in various halls across the parish which are independent of Council. In the event of the Clerk being indisposed, Chairman to obtain key from venue key-holder. Each facility used is considered to be adequate for the Clerk, Councillors and any Public who attend from a health and safety and comfort aspect.	Adequate risk control in place

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Council Records	Loss through theft, fire, damage	L	Current papers and will be held in a locked metal cabinet at the Clerk's home. Achieved papers will be sent to Plymouth Records Office where appropriate. Historical Parish Records to be kept in Fire Safe (ROGs & ROBs)	Damage or theft unlikely therefore provision adequate
Electronic Council Records	Loss through damage, fire, corruption of computer	L	Electronic records are stored on the Clerk's computer. Back-ups of the files are taken at weekly intervals on an external hard drive (kept in a secure cabinet) and to secure online storage monthly.	Adequate risk control in place
Precept	Adequacy of precept	M	To determine the precept amount required, the Finance Sub-Committee meets in November to undertake a full budget review for the current and forthcoming financial years and makes a precept recommendation. At the next meeting of Council, a full report is made on the budget review and a final decision is made on the amount of precept to be applied for from WDBC. This figure is submitted by the Clerk in writing to WDBC by a given deadline and Council is informed when the monies are received.	Existing procedure adequate
Financial records Banking	Inadequate records Inadequate checks Financial irregularities	L L L	Clerk is Responsible Financial Officer (RFO) and the Council has Financial Regulations which set out the requirements. A monthly bank reconciliation and financial report is prepared by RFO and submitted to Council. Any financial obligation must be agreed and clearly recorded in minutes. Two signatories on cheques. Accounts are annually reviewed by internal and external audit.	Existing procedure adequate. Financial Regulations to be reviewed annually for adequacy and improvement.
Cash	Loss through theft or Dishonesty	L	The Council has no petty cash or float. Any cash purchases made by Clerk or Cllr on behalf of Council are fully receipted and only reimbursed by cheque on submission of a receipt.	Existing procedures adequate
Councillor allowances	Overpayment/tax deduction	N/A	No allowances allocated to Councillors.	No procedure required
Insurance	Adequacy Cost	L	An annual review is undertaken (at the time of the policy renewal) of all insurance arrangements in place.	Existing procedure adequate. Review insurance provisions annually.

VAT	Re-claiming	L	VAT reclaims are undertaken at least once a year.	Existing procedures adequate
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Annual return	Not submitted 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.	External Auditor advises on time limits
Clerk	Fraud Actions undertaken	L L	The requirements of Fidelity Guarantee insurance must be adhered to. Clerk should be provided with relevant training, reference books, access to assistance and legal advice.	Training etc included financial budget when setting precept Membership of DALC maintained. Working conditions monitored. Review as necessary.
Freedom of Information Act	Policy Provision	L	The Council has a publication scheme for in place. The Clerk is aware that if a substantial request is made, this may require many hours of additional work. The Council is able to request a fee. However, the request can be resubmitted if broken down into sections.	Monitor and report any impacts made under Freedom of Information Act
Election Costs	Risk of election cost	M	Risk is higher in an election year. There are no measures which can be adopted to minimise risk of having a contested election.	A contingency fund exists to meet the costs in the relevant financial year
Grants receivable	Receipt of grants	L	Grants received to meet set terms and conditions and allocated to a particular project budget.	Existing procedures adequate
Rents receivable	Receipt of lease rental	L	Currently one main grazing agreement. Council approves annual agreement renewal and rent. Paid by tenant on a monthly basis - monitored by Clerk and monies received reported to Council.	Existing procedures adequate
Cemetery	Administration Regulations Charges	L L L	Clerk is Burial Clerk and administrates cemetery in accordance with legislation. Cemetery regulations and charges reviewed by General Purposes Sub-Committee as necessary.	Cemetery regulations and charges reviewed June 2013. To be reviewed annually.
Data Protection	Non Compliance	H	All personal information is treated as confidential and treated as such. However, the Parish Council is not registered for Data Protection with the Information Commissioner.	Registered with ICO May 2013 (ref. A1002435) - renewal is undertaken annually.

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Members Interests	Conflict of Interests Register of Members Interests	L M	Declarations of interest on agenda items recorded in the minutes. Register of Members Interest forms should be reviewed regularly by Councillors and any amendments notified to WDBC's Monitoring Officer.	Existing procedure adequate. Members take responsibility to update their Register
Agendas Minutes Statutory documents	Accuracy and legality Business conduct	L L	Agendas and minutes are produced in the prescribed method by the Clerk and adhere to the legal requirements. Draft minutes are approved and signed at the next Council meeting. Agendas and minutes are displayed according to the legal requirements. Business conducted at Council meetings managed by Clerk and Chairman. Councillors to apply for dispensations on agenda items if they have a disclosable interest.	Existing procedure adequate Guidance/training of Chair should be given (if required). Members to adhere to Code of Conduct
Legal powers	Illegal activity or payments	L	All activity and payments within the powers of the Parish Council to be agreed and minuted at Full Council Meetings. Clerk to advise Council if activity and payments would be illegal.	Councillors to have a copy of NALC's Good Councillors Guide which lists powers.
Salaries, pensions and associated costs	Salary paid incorrectly Wrong deduction of NI and Tax/pensions Unpaid Tax and NI contributions to HMRC	L L L	Council authorises the appointment of the Clerk. Salary rates are reviewed annually. Salary analysis is produced by the Clerk for monthly submission to Council. HMRC's Basic PAYE Tools is used to prepare a schedule of wages paid, NI and tax. NI/tax is paid monthly to HMRC where necessary or nil payment is reported online to HMRC. The Clerk does not keep a timesheet but has a contract of employment and job description. Clerk submits employer annual return to HMRC and updates HMRC payroll software as necessary.	Existing appointment and payment system is adequate. Annual appraisal system in place.
Public Liability	Risk to third party, property or individuals	M	Insurance is in place. Annual risk assessment of Council's play areas undertaken.	Existing procedure adequate Risk assessment for Council's other facilities required.
Employer Liability	Non-compliance with employment law	L	Undertake adequate training and seek advice from DALC/WDBC where necessary. Insurance is in	Existing procedure adequate.

place.

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Legal Liability	Legality of activities Proper and timely reporting via Minutes	M L	Clerk to clarify legal position on proposals and to seek advice if necessary. Council always receives and approves minutes at monthly meetings.	Existing procedure adequate.
Assets and maintenance	Loss or damage Risk/damage to third party property or individuals Poor performance of assets or amenities	M M M	An annual review of assets is undertaken and an asset register prepared. Items are all covered by insurance. Play equipment and areas are subject to a regular formalised inspection programme. Other assets and facilities are inspected on a non-formal basis by Councillors and Clerk. All reports of damage are reported to the Council and dealt with. All repairs and relevant expenditure for these repairs are actions authorised in accordance with the correct procedures of the Parish Council. However, if damage is likely to cause immediate harm to public, Clerk will consult with Chairman and Vice-Chairman on action to take which is then reported at next Council meeting.	Existing procedures adequate Ensure inspections are carried out.
Grants payable	Power to pay Authorisation of Council to pay	L L	All such expenditure to be approved, ratified and minuted in advance. All items to fall in line with those allowable under existing Parish Council powers or S137 expenditure. S137 grants must be minuted and recorded in cashbook as s137 grants.	Existing system adequate.
Best value Accountability	Work awarded incorrectly Overspend on services	L M	Normal Parish Council practice would be to seek, if possible, three quotations for any substantial work required to be undertaken or goods. For major contract services, formal competitive tenders are 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. This is covered in the Financial Regulations.	Existing procedure adequate
Parish Council Procedure	Out of date framework for managing local proceedings	L	Standing Orders confirm Council's internal organisational, administrative, procurement procedures and meeting procedural matters	Standing Orders reviewed April 18 - for annual review.

