

# Brandon Parva, Coston, Runhall & Welborne Parish Council

## General Risk Assessment

Adopted: November 2020

Next review: November 2021

	Aim	Risk	Method used to minimise risk
1	To ensure all business activities are within legal powers applicable to parish councils.	<ol style="list-style-type: none"> <li>1. Lack of knowledge of regulations and codes.</li> <li>2. Absence of Standing Orders.</li> <li>3. Actions by the PC outside its powers laid down by Parliament.</li> <li>4. Items purchased without proper tendering procedures, resulting in accusations of commercial favouritism.</li> <li>5. Payments made without prior approval and adequate control.</li> <li>6. Lack of control of signatories to cheques.</li> <li>7. VAT not properly accounted for, resulting in overclaims and large demands from HMRC.</li> </ol>	<p>Ensure that all councillors have copies of relevant Acts, Codes of Conduct and Standing Orders. Highlight essential parts and provide training where possible.</p> <p>Ensure that Standing Orders are produced, understood by Councillors and reviewed every two years.</p> <p>As 1.1 but ensure that powers are highlighted or extracted into effective summary.</p> <p>Ensure that all councillors are aware of regulations re estimates and full tender procedures (see Financial Regulations).</p> <p>Ensure all payments are approved in Council meetings and recorded in minutes. Keep cash payments to a minimum and avoid if possible.</p> <p>Keep authorised signatories to a minimum consistent with practicalities.</p> <p>Ensure appropriate publications held and that clerk has good knowledge of regulations.</p>

<b>2</b>	To influence other council departments and government organisations to fulfil the requirements of the parish population.	<ol style="list-style-type: none"> <li>1. Lack of effective lines of communication with other organisations.</li> <li>2. Lack of effective lines of communication with parishioners.</li> <li>3. Lack of preparation on subjects requiring influence.</li> <li>4. Lack of confidence by councillors.</li> </ol>	<p>Note all communication lines which are essential or beneficial and make information available to all Councillors. Establish contacts by name and where possible face-to-face.</p> <p>Take every opportunity to publicise role of Council. Use local magazines, notice boards, parish council newsletter and website. Use key issues to raise profile of PC to test parishioners' views.</p> <p>Ensure that all councillors are aware of need for careful research and are guided as to where to obtain relevant information on issues under discussion.</p> <p>As 2.1 Experienced councillors to assist newcomers to establish essential contacts.</p>
<b>3</b>	To ensure that all councillors are aware of their responsibilities and possible liabilities and to provide adequate insurance cover to all possible risks.	<ol style="list-style-type: none"> <li>1. Lack of knowledge of possible culpability of councillors.</li> <li>2. Lack of education of councillors regarding culpability.</li> <li>3. Inadequate insurance cover taken out.</li> </ol>	<p>Regular scrutiny of Standing Orders and Financial Regulations and familiarisation with those where greatest risk occurs.</p> <p>As 3.1 plus attend any training courses available.</p> <p>Review risk assessment at meetings at least yearly. Ensure adequate cover and review regularly.</p>
<b>4</b>	To identify, record and protect the Council's physical assets.	<ol style="list-style-type: none"> <li>1. Lack of knowledge of assets of Council.</li> <li>2. Lack of annual inspection and maintenance.</li> <li>3. Insurer and insurance cover inadequate.</li> </ol>	<p>Ascertain and record all assets for which the Council is responsible and review annually.</p> <p>Ensure all assets are inspected annually.</p> <p>Ensure adequate insurance when cover is renewed.</p>
<b>5</b>	Risk of damage to third party property or individuals as a consequence of the Council providing services or amenities to the public (public liability)	<ol style="list-style-type: none"> <li>1. Inadequate cover.</li> </ol>	<p>Ensure adequate insurance when cover is renewed.</p>

<b>6</b>	Legal liability as a consequence of asset ownership (public liability)	<ol style="list-style-type: none"> <li>1. Lack of information on assets and equipment.</li> <li>2. Lack of knowledge of safety requirements.</li> <li>3. Lack of commitment to carrying out safety checks.</li> </ol>	<p>Include in asset register all assets for which Council is responsible.</p> <p>Ensure that all current legislation and advice is held by clerk.</p> <p>As 6.2. Delegate responsibility for particular assets to individual councillors or the clerk.</p>
<b>7</b>	To keep appropriate books of account accurately and up to date throughout the financial year.	<ol style="list-style-type: none"> <li>1. Lack of knowledge of accounting requirements.</li> <li>2. Inaccuracies in recording amounts and totals in books of account and bank reconciliations.</li> <li>3. Clerk taken ill or leaves without replacement.</li> </ol>	<p>Ensure that all councillors are familiar with current financial regulations and include them in Standing Orders and Financial Regulations. Regularly review Standing Orders and Financial Regulations.</p> <p>Internal audit to be undertaken at the end of the financial year.</p> <p>Use of one of a pool of local clerks</p>
<b>8</b>	To ensure the payments made from Council funds and the use of assets represent value for money, are adequately managed and comply generally with the wishes of the residents.	<ol style="list-style-type: none"> <li>1. Lack of knowledge of wishes of residents.</li> <li>2. Use of funds not giving value for money.</li> <li>3. Use of funds not in accordance with the wishes of the residents.</li> <li>4. Fundraising not properly controlled or not in accordance with regulations.</li> </ol>	<p>As 2.2. Ensure residents are consulted on all major financial issues.</p> <p>Effective budget planning processes.</p> <p>As 2.2. Appointment of RFO (clerk) to create effective financial management.</p> <p>All councillors to be aware of need to check regulations before commencing fund raising activities. Effective financial management by clerk.</p>
<b>9</b>	To ensure that the annual precept requirement results from an adequate budgetary process and reserves are appropriate.	<ol style="list-style-type: none"> <li>1. Lack of knowledge of budgetary process and Council regulations.</li> <li>2. Lack of commitment to budgetary process.</li> </ol>	<p>Include regulations in Standing orders issued to all councillors.</p> <p>As 1.1. Involve all councillors in budgetary process not solely the clerk.</p>
<b>10</b>	To ensure that salaries paid to employees are	<ol style="list-style-type: none"> <li>1. In appropriate rate of pay to employees.</li> </ol>	<p>Ensure employee regulations are available and understood by clerk.</p> <p>As 10.1</p>

	paid in accordance with Council regulations.	2. Tax and NI arrangements not in accordance with regulations.	
<b>11</b>	To ensure that year end accounts are prepared on the correct accounting basis, on time and supported by an adequate audit trail.	<ol style="list-style-type: none"> <li>1. Lack of knowledge of Council regulations and procedures.</li> <li>2. Late of non-submission of annual accounts.</li> <li>3. Year end accounts not prepared, inaccurate, or not in accordance with Council requirements.</li> <li>4. Inadequate audit trail from records to final accounts.</li> </ol>	<p>Clerk and councillors familiar with Financial regulations. Attend trainings.</p> <p>Clerk to report progress to council meetings. Internal Auditor checks.</p> <p>As 11.3</p>
<b>12</b>	To identify, value and maintain all the assets of the Council and ensure that asset registers are complete, accurate and properly maintained.	<ol style="list-style-type: none"> <li>1. Lack of knowledge of assets of Council.</li> <li>2. Assets lost or misappropriated.</li> <li>3. Asset register not established or inadequately maintained.</li> </ol>	<p>Ascertain and record all assets for which Council is responsible. Maintain a permanent asset register.</p> <p>Establish who is responsible for security and maintenance of each asset. Clerk to monitor location and use of assets.</p> <p>Create asset register in accordance with Audit Commission requirements.</p>
<b>13</b>	To carry out adequate safety checks on all property and equipment for which the Council is responsible.	<ol style="list-style-type: none"> <li>1. Lack of information on property and equipment.</li> <li>2. Lack of knowledge of safety requirements.</li> <li>3. Failure to comply with applicable legislation.</li> </ol>	<p>Ensure that all current legislation and advice is held by Clerk.</p> <p>As 13.1</p> <p>As 13.1</p>
<b>14</b>	To ensure computer security for Council's records.	<ol style="list-style-type: none"> <li>1. Inadequate safeguards to prevent viruses and other intrusions damaging Council documents.</li> <li>2. Lack of document back up.</li> <li>3. Lack of awareness of Data Protection Act.</li> </ol>	<p>Ensure regular anti-virus protection of clerk's computer.</p> <p>Ensure monthly back-up of all Council documents to external hard drive.</p> <p>Adequate training to facilitate implementation of Act.</p>