

Buckland Brewer Parish Council

Risk Assessment

Risk assessment is a systematic general examination of working conditions, workplace activities and environmental factors that will enable the Parish Council to identify any and all potential inherent risks. The Parish Council, based on a recorded assessment, will take all practical and necessary steps to reduce or eliminate the risks, insofar as is practically possible.

This document has been produced to enable the Parish Council to assess the risks that it faces and satisfy itself and other interested parties that it has taken adequate steps to minimise them.

FINANCIAL MANAGEMENT

Subject	Identified Risks	H/M/L (*)	How is the Risk Managed or Minimised at Present	Review/Assess/Revise
Precept	Adequacy of precept in order for the Council to carry out its statutory duties	L	The Council receives an overview of income and expenditure every month and quarterly budget monitoring reports in July, October, January and April each year. The Clerk records any matters that might impact on future budgets as they arise. A detailed half-yearly budget monitoring report in October each year is followed by consideration by members and the Clerk during November and December of the requirements for the next year's budget. These are consolidated by the Clerk and the member with the portfolio for Finance who compile them into a comprehensive budget report for consideration at the January meeting. The potential impact on the precept is considered, with reference to the average for Band D properties,	Quarterly budget monitoring reports were introduced in February 2016. In practice, this leads to one additional report per year in July.

			the general level of inflation and local expectation to determine the precept amount required. Applications are made to Torridge District Council in line with their guidelines and timescales.	
Financial Records	Inadequate records, Financial irregularities	L L	The Council has Financial Standing Orders and the Clerk's job description which set out the requirements to maintain adequate records. The Clerk is Chartered Accountant and a member of SLCC and attends courses to keep his knowledge up to date.	Existing procedure adequate Review the Financial Standing Orders when necessary
Bank and banking	Inadequate checks Banks mistakes	L L	The Council has Financial Standing Orders which set out banking requirements. Banking arrangements are reviewed once every 4 years when new councillors are elected. It is the Clerk's duty to carry out bank reconciliations whenever bank statements are received.	Existing procedure are adequate
Financial reporting and auditing	Information communication	L	Financial information is a regular agenda item (Finance Report). Payments and receipts are discussed/reviewed and approved at each monthly meeting. Financial affairs are overseen by a member with a Finance Portfolio.	Existing procedures adequate.
Cash	Loss through theft or dishonesty	L	The Council has Financial Standing Orders and the Clerk's job description which set out the requirements. All cash received is banked promptly. No petty cash is retained. The Council's insurance policy has a Fidelity	Existing procedure adequate. Review the Financial Standing Orders when necessary. Ensure Fidelity Insurance is adequate.

			Guarantee.	
Grant income	Receipt of grant	L	All grant applications are approved in advance by full council.	Existing procedure are adequate
Charges-rents receivable	Payment of rents	L	The Parish Council collects Allotment rents annually and field rents bi-annually. Allotment holders have signed agreements and rent income is reviewed every five years.	Existing procedures are adequate
Grants and support payable	Power to pay Authorisation of Council to pay	L	All expenditure is approved by full Council prior to payment in accordance with the expenditure limits prevailing in Standing Orders, minuted and recorded in the Council's accounting system.	Existing procedure adequate.
Election costs	Risk of an election cost	L/M	The Council sets aside a reserve to meet the costs of an election or by-election. The amount of the reserve is reviewed annually at budget setting meetings. Risk is higher in an election year. When an election is due the Clerk will obtain an estimate of costs from the Borough Council for a full election and an uncontested election. There are no measures which can be adopted to minimise the risk of having a contested election as this is a democratic process over which the Council has no control.	Existing procedure and the levels of reserve are adequate.
Best value accountability	Work awarded incorrectly. Overspend on services.	L M	The levels of expenditure at which quotations and tenders are required are set in the Council's Standing Orders, which are reviewed annually. If problems are encountered with a contract the Clerk would investigate the situation and report to the Council.	Existing procedure adequate. Include when reviewing Financial regulations.

Salaries and assoc. costs	Salary paid incorrectly. Unpaid Tax to Inland Revenue.	L L	The Clerk's salary is paid monthly in arrears, by cheque, approved at the meeting following the end of the month it was earned. The Clerk prepares a payslip which is signed by the Chair at that meeting. The amount of salary, expenses and PAYE payment is verbally reported each month. The Clerk's salary is reviewed annually as part of the annual review process. Pay is kept in line with NALC recommendations and Local Government pay awards. Provision is being made to establish a pension scheme in line with government guidelines.	Existing procedures adequate. In February 2016 it was agreed to pay the Clerk an additional 2 hours per month in a month when an additional meeting was required to meet planning consultation deadlines.
Employees	Fraud by staff Health and safety	L L	Requirements of Fidelity Guarantee insurance adhered to with regards to fraud. All employees to be provided adequate direction and safety equipment needed to undertake their roles	Existing procedures adequate. Monitor health and safety requirements and insurance annually.
Insurance	Adequacy Cost Compliance Fidelity Guarantee	L L L M	An annual review is undertaken of all insurance arrangements. Employers and Employee liabilities a necessity and within policies. Ensure compliance measures are in place. Fidelity checks in place.	Existing procedure adequate. Insurance reviewed annually.
VAT	Reclaiming/charging	L	VAT reclaims are submitted annually. More frequent claims could be made should cashflow requirements dictate, at the discretion of the Clerk.	Existing procedures adequate
Annual Return	Submit within time limits	L	Employer's Annual Return is completed and submitted online with the prescribed time frame by the Clerk. Annual Return and Governance Statement is completed and signed by the Chair and Clerk,	Existing procedures adequate.

			submitted to internal auditor for completion and signing then checked and sent to External Auditor within time frame. The external audit report is reported to the Council at the first meeting following its receipt/	
GOVERNANCE				
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 Devon Association of Local Councils for advice.	Existing procedures adequate. Review when necessary.
Legal Powers	Illegal activity or payments	L	All activity and payments within the powers of the Parish Council are resolved at full Council Meetings. The Clerk advises if the Council discusses a course of action that could be ultra vires.	Existing procedures adequate
Minutes/agendas/ Notices Statutory Documents`	Accuracy and legality Business conduct	L L	Minutes and agenda are produced in the form recommended by NALC and adhere to the legal requirements. Minutes are approved and signed at the next Council meeting. Agenda are issued electronically as approved by Council and are displayed according to legal requirements. Business conducted at Council meetings is managed by the Chair. Members are required to abide by a Code of Conduct.	Existing procedures adequate. Members adhere to Code of Conduct

Members' interests	Conflict of interests Register of members interests	L M	Members are required to declare their interests at the beginning of each meeting. The register of members' interests is reviewed regularly.	Existing procedures adequate. Members take responsibility to update register.
Freedom of Information	Policy Provision	L	The Council's policy is contained within its Standing Orders. To date there have been no FOI requests.	Monitor any requests made under FOI and review in line with that experience.
PHYSICAL EQUIPMENT OR AREAS				
Assets	Loss or damage Risk/damage to third party property	L L	An asset register is maintained and updated annually. An annual review of assets is undertaken for insurance provision	Existing procedures adequate
Maintenance	Poor performance of assets or amenities	L	All assets owned by the Parish Council are regularly reviewed and maintained. All repairs and relevant expenditure for any repair is actioned/authorised in accordance with the correct procedures of the Parish Council. Assets are insured.	Existing procedures adequate
Vehicle Activated Sign – Battery Changing and other equipment maintenance	Safe handling of the equipment and ensuring continuous service	L	The Parish Clerk and at least 2 parish councillors will undertake appropriate training to ensure that battery changes and any other equipment use are carried out safely and in accordance with the supplier's recommendations. If it is necessary for a ladder to be used to reach any equipment, the work will be carried out by 2 operatives. Frequency of changes will be scheduled to ensure that batteries are not likely to expire when in use.	Procedures will tested and confirmed on installation of the equipment
Notice Boards	Risk of damage	L	The Parish Council currently has two notice	Existing procedures adequate

			boards. No formal inspection procedures are in place but they are in constant use and any reports of damage or faults are reported to the Parish Clerk and dealt with in accordance of the correct procedures of the Council.	
Meeting locations	Adequacy Health & Safety	L	The Parish Council meetings are held in Buckland Brewer School as this is the only public venue that provides broadband access, which is required for planning consultations. Occasional working group meetings or Part II meetings are held at the Church room when space is not required for members of the public.	Existing procedures adequate
Council records – paper	Loss through: Theft Fire damage	L M L	The Parish Council's current records are stored at the home of the Clerk. Records include historical correspondences, minutes, insurance, bank records. The documents are stored in a lockable filing cabinet. Some historical records are held at the North Devon Record Office.	Damage (apart from fire) and theft is unlikely and so provision is adequate.
Council records – electronic	Loss through: Theft, fire damage or corruption of computer	L M	The Parish Council electronic records are stored on the Council laptop held with the Clerk at his home. Back ups of electronic data is made at regular intervals.	Existing procedures considered adequate

(*) H = High; M = Medium; L = Low

Last Review: 13th February 2019