

WIGGENHALL ST GERMAN'S PARISH COUNCIL

Parish Council Risk Management Plan Assessment

Notes

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

FINANCIAL AND MANAGEMENT				
Topic	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.	L	There is a business continuity plan in place. The small scale of the functions of the council would be supported through NALC membership.	Review plan and instigate mitigation dependent on specific circumstances when necessary.

Precept	Adequacy of precept	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 the 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 the Borough Council. This figure is submitted by the Clerk in writing to the Borough Council in January and reported at council. The Clerk informs Council when the monies are received (usually by 1st May).	Council has an earmarked reserve of 6 months operating costs to mitigate against late payment. Existing procedure adequate
	Requirements not submitted to Borough Council	L		
	Amount not received from Borough Council	L		
Financial Records	Inadequate records Financial irregularities	L L	The Council has Financial Regulations and standing orders which set out the requirements to prevent this.	Existing procedure adequate. Review the Financial Regulations as required at least annually.
Bank and Banking	Inadequate checks Bank mistakes Loss Charges	L L L L	The Council has Financial Regulations which set out the requirements for banking, cheques and reconciliation of accounts. The bank does make occasional errors in processing cheques which are discovered when the Clerk reconciles the bank accounts when the statement arrives, these are dealt with immediately by informing the bank and awaiting their correction.	Existing procedure adequate. Review the Financial Regulations when necessary and bank signatory list when necessary, especially after an Annual Meeting and an election. Verification of the bank statements on receipt.
Cash	Loss through theft or dishonesty	L	The Council has Financial Regulations which set out the requirements. Cash received is banked within 3 banking days. There is no petty cash or float.	Existing procedure adequate. Review the Financial Regulations when necessary.

Reporting and Auditing	Information communication	L	A monitoring statement is produced regularly before each Council meeting with the agenda, discussed and approved at the meeting. This statement includes, bank reconciliation, budget monitoring update, and a breakdown of receipts and payments balanced against the bank. Council should regularly audit internally to comply with the Fidelity Guarantee.	Existing communication procedures adequate.
	Compliance	M		Council annually to appoint a Councillor Auditor for Fidelity Compliance.
Direct costs Overhead expenses Debts	Goods not supplied but billed	L	The Council has Financial Regulations which set out the requirements. At each Council meeting the list of invoices awaiting approval is distributed to Councillors and considered. Two signatories are nominated to check each invoice against the cheque book and associated paperwork. Council approves the list of requests for payment. Unpaid invoices to the Council for services are pursued and where possible, payment is obtained in advance.	Existing procedure adequate. Review the Financial Regulations when necessary.
	Incorrect invoicing	L		
	Cheque payable incorrect	L		
	Unpaid invoices	L		
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.
Grants - receivable	Receipts of Grant	L	The Parish Council does not presently receive any regular grants. New grant applications would require terms and conditions to be satisfied.	Procedure would need to be reviewed dependent on nature of an application, if required.
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 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 Council.	Existing procedure adequate. Include when reviewing Financial Regulations.
	Overspend on services	M		

Salaries and associated 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 L	<p>The Parish Council authorises the appointment of all employees. Salary rates are assessed annually in line with the contract of employment by the council and applied on 1 April each year. Salary analysis and slips are produced by the Clerk monthly together with a schedule of payments to the Inland Revenue (for Tax and NI). These are inspected at the Council meetings and signed off. The Tax and NI is worked out using an Inland Revenue computer programme (Basic PAYE Tools) and software updated regularly on prompt from HMRC. All Tax and NI payments are submitted in the Inland Revenue Annual Return.</p> <p>The Clerk is not required to keep a time sheet as hours exceed contracted hours regularly and any excess beyond those willing to be worked are negotiated. The clerk has a contract of employment and job description.</p> <p>All contracts of employment contain a section on overpayment and recoup.</p>	Existing appointment and payment systems are adequate.
Employees	Loss of key personnel Fraud by staff Actions undertaken by staff Health & Safety	L L L L	<p>Reference to the Continuity Plan should be made in case of loss of key personnel.</p> <p>The requirements of the Fidelity Guarantee insurance to be adhered to with regards to Fraud.</p> <p>The Clerk should be provided with relevant training, reference books, access to assistance and legal advice required to undertake the role.</p>	<p>Existing procedure adequate.</p> <p>Purchase revised books. Membership of the SLCC/Norfolk ALC.</p> <p>Monitor working conditions, safety requirements and insurance regularly.</p>
Councillor allowances	Councillors over-paid Income tax deduction	L	No allowances are allocated to Parish Councillors	No procedure required

Election costs	Risk of an election cost	L/M	Risk is higher in an election year. When an election is due the Clerk will obtain an estimate of costs from the District 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 and should not be stifled. An ear-marked reserve is held to cover the cost of a contested election.	Existing procedure adequate
VAT	Re-claiming/charging	L	The Council has Financial Regulations which set out the requirements	Existing procedure adequate
Annual Return	Submit within time limits	L	Employer's Annual Return is completed and submitted online and to the Inland Revenue within the prescribed time frame by the Clerk. 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 (if not declaring exempt) within time limit.	Existing procedures 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.	Powers have been minuted
Minutes/Agendas/Notices Statutory Documents	Accuracy and legality	L	Minutes and agenda are produced in the prescribed method by the Clerk and adhere to the legal requirements. Minutes are approved and signed at the next Council meeting. Minutes and agenda are displayed according to the legal requirements.	Existing procedure adequate. Guidance/training to Chair should be given (if required).
	Business conduct	L	Business conducted at Council meetings should be managed by the Chairman with advice from the Proper officer.	Members to adhere to Code of Conduct.
Members interests	Conflict of interest	L	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.	Existing procedure adequate.
	Register of Members interests	M	Register of Members Interest forms should be reviewed regularly by Councillors.	Members take responsibility to update their Register of Interests.

Insurance	Adequacy	L	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.	Existing procedure adequate.
	Cost	L		Review insurance provision annually.
	Compliance Fidelity Guarantee	L M	Ensure compliance measures are in place. Ensure Fidelity checks are in place.	Review of compliance.
Data protection	Policy Provision	L	The Council is registered with the Data Protection Agency.	Ensure annual review of registration
Freedom of Information Act	Policy Provision	L M	The Council has a model publication scheme for Local Councils in place. There have been no requests for information to date but the Clerk is aware that if a substantial request arrives then this may require many hours of additional work. The Council is able to request a fee if the work will take more than 15 hours but the applicant also has the right to re submit the request broken down into sections, thus negating the payment of a fee.	Monitor and report any impacts of requests made under the F of I Act.

FACILITIES, EQUIPMENT & AREAS of LAND				
Subject	Risk(s) Identified	H/M/L	Management/control of risk	Review/Assess/Revise
Assets	Loss or Damage Risk/damage to third party/property	L L	An annual review of assets is undertaken for insurance provision, storage and maintenance provisions.	Existing procedure adequate.
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.	Existing procedure adequate. Ensure inspections carried out.

Notice boards	Risk/damage/injury to third parties Roadside safety	L L	Parish Council has 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.	Existing procedure adequate.
Street furniture	Risk/damage/injury to third parties	L	The Parish Council is responsible for village signs, seats, around the village and other items such as litter and dog Waste bins (all identified in the Asset Register). All items are covered by insurance. Monthly inspections are carried out and all reports of damage or faults are reported to Council and/or dealt with.	Existing procedure adequate.
Meeting location	Adequacy Health & Safety	L	The Parish Council Meetings are held at Wiggshall St Germans Memorial Hall. The premises and the facilities are considered to be adequate for the Clerk, Councillors and Public who attend from Health and Safety and comfort aspects.	Existing locations adequate.
Council records – paper	Loss through theft fire damage	L M L	The Parish Council records are stored at the Clerk's home. Records include historical correspondence, minute books and copies, leases for land or property, records such as personnel, insurance, salaries etc. Recent materials are in a lockable (metal filing cabinet (not fireproof)) and older more historical records in the Clerk's home and NCC Records Office.	Damage (apart from fire) and Theft is unlikely and so provision adequate. Any Deeds/leases to be copied and deposited off-site.
Council records - electronic	Loss through: Theft, fire, damage corruption of computer	LM	The Parish Council's electronic records are stored on the Clerk's computer. Back-ups of the files are carried out at regular intervals. Minutes are also stored in the cloud and accessed via the council website.	External Hard Drive back-up of electronic files produced after each meeting and a copy given to the Chairman 6-monthly.