

ADDINGTON Parish Council Risk Register

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.

FINANCE AND MANAGEMENT				
Subject	Risk(s) Identified	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	All files and recent records are kept at the Clerk's home. The Clerk makes regular back-ups of files to a USB stick and all documents are saved to One Drive icloud. Passwords to be shared and safely stored by the Chairman. In the event of the Clerk being indisposed the Chairman to contact the Kent Association of Local Councils for advice.	Existing procedures adequate. Review when necessary.
Precept	Adequacy of precept Requirements not submitted to TMBC Amount not received by TMBC	L L L	The Clerk, the Chairman and Vice- Chairman review the Precept requirement annually and makes recommendations to the Council at the January meeting. The Council reviews the presented budget update information, including actual position and projected position to year end and estimated figures for the next financial year. With this information the Council then agrees the amounts set for the specific budget headings for the following year, the total of which is resolved to be the precept amount to be requested from TMBC. This precept request is submitted by the Clerk to TMBC The Clerk informs Council when the monies are received (at the end of April and September).	Existing procedure adequate.
Financial records	Inadequate records Financial irregularities	L L	The Council has Financial Regulations that set out the requirements.	Existing procedure adequate. Full Council reviews the Financial Regulations when necessary
Bank and banking	Inadequate checks Bank mistakes Loss Charges	L L L	The Council has Financial Regulations that set out the requirements for banking, cheques and reconciliation of accounts. The Clerk reconciles the bank accounts using online banking. The Clerk can only view the accounts online and unable to make any transactions. The Parish Council does not have a debit card. The Clerk reviews the Councils banking arrangements regularly.	Existing procedure adequate. Review the Financial Regulations when necessary and bank signatory list when necessary, especially after an AGM and an election. Monitor the accounts online

FINANCE AND MANAGEMENT				
Subject	Risk(s) Identified	H / M / L	Management/Control of Risk	Review/Assess/Revise
Cash	Loss through theft or dishonesty	L	The Council has Financial Regulations that set out the requirements. Cash received is banked within 3 banking days but cash payments are rare. The Council's insurance policy has a Fidelity Guarantee.	Existing procedure adequate. Review the Financial Regulations when necessary. Ensure Fidelity Insurance is adequate.
Reporting and auditing	Information communication Compliance	L	The Clerk monitors the budget and reports any irregularities. A full list of payments and receipts and cheques to be signed is provided by the Clerk before the meeting along with bank balances.	Existing communication procedures adequate.
Direct costs Overhead expenses Debts	Goods not supplied but billed Incorrect invoicing Cheque payable incorrect Unpaid invoices	L L L L	The Council has Financial Regulations that set out the requirements. The list of invoices awaiting approval is distributed by the Clerk to Councillors before each meeting, and considered at the meeting. Full Council approves the list of requests for payment.	Existing procedure adequate. Review the Financial Regulations when necessary.
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.	Existing procedure adequate.
Grants - receivable	Receipts of Grant	L	The Parish Council periodically receives grants. Receipt of a grant is reported to the Council at the next meeting of the Council.	Existing procedures adequate.
Best value Accountability	Work awarded incorrectly Overspend on services	L M	As per Financial Regulations 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. Review Financial Regulations regularly.
Salaries and assoc. costs	Salary paid incorrectly Wrong hours paid Wrong rate paid False employee Wrong deductions of Tax Unpaid contributions to the Inland Revenue	L L L L L L	The Parish Council authorises the appointment of all employees at Council meetings. Salary rates are assessed annually by the Council and applied on 1st April each year. Salary is paid each month for a set number of hours and reported to the Council. Income tax is calculated using HMRC PAYE basic tools software updated annually and paid quarterly. The Clerk has a contract of employment with set hours and job description.	Existing appointment and payment system is adequate.
Clerk/Other workers (voluntary/casual)	Fraud Actions undertaken Health & Safety	L L	The requirements of the Fidelity Guarantee insurance to be adhered to with regards to Fraud. The Clerk should be provided with relevant training, reference books, access to assistance and legal advice required to undertake the role.	Existing procedure adequate. Purchase reference books where necessary. Membership of the SLCC.
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 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 and should not be stifled.	Existing procedure adequate.

FINANCE &	MANAGEMENT			
Subject	Risk (s) Identified	H/M/L	Management/Control of Risk	Review/Assess/Revise
VAT	Re-claiming/charging	L	The Council has Financial Regulations that set out the requirements.	Existing procedure adequate
Annual return	Submit within time limits	L	Employer's Annual Return is completed and submitted online to HMRC within the prescribed time frame by the Clerk. The AGAR is completed by the Clerk and signed by the Council, submitted to the internal auditor for completion and signing then checked and sent on to the External Auditor within the 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.	All activities and payments Minuted.
Council records - paper	Loss through: theft fire damage	L M L	The Parish Council records are stored at the home of the Clerk. Records include current correspondence, minute books, cash book, bank statements, insurance, etc. Recent materials are in a metal filing cabinet (not fire proof) and older more historical records are in the county archives.	Damage (apart from fire) and theft is unlikely and so provision adequate.
Council records - electronic	Loss through: Theft, fire, damage Corruption of computer	L L	The Parish Council's electronic records are stored on a Council computer at the Clerk's home. Back-ups of the files are taken at regular intervals on to a USB stick and saved to One Drive icloud	Existing procedure adequate.
Insurance	Adequacy Cost Compliance Fidelity Guarantee	L L L M	An annual review is undertaken (or before the time of the policy renewal) of all insurance arrangements in place. Employers and Employee liability insurance are 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 M	The Council is registered with the Information Commissioner Privacy Notice, Privacy Policy, Management Policy for data breach, procedure for Subject Access Requests to be adopted The Parish Council has appointed a Data Protection Officer	Ensure annual renewal of Registration and compliance with the General Data Protection Requirement.
Freedom of Information Act	Policy Provision	L M	The Council has a model publication scheme for Local Councils in place. The Council is able to request a fee for any information requested to cover the cost of consumables and the clerk's time.	Monitor and report any impacts of requests made under the FOI Act.
Meeting location	Adequacy Health & Safety	L M	The Parish Council Meetings are either held virtually (depending on government guidance) or in the Village Hall. 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.

ASSETS				
Subject	Risk(s) Identified	H / M / L	Management/Control of Risk	Review/Assess/Revise
Noticeboards Benches Bus Stops	Risk/damage/injury to third parties Road side safety	L L	Parish Council has assets in 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. Key, where applicable, held by the Clerk	Existing procedure adequate.
LIABILITY				
Subject	Risk(s) Identified	H / M / L	Management/Control of Risk	Review/Assess/Revise
Legal Powers, including S137 expenditure	Illegal activity or payments Working Parties taking decisions	L L	All activity and payments made within the powers of the Parish Council (not ultra vires) and to be resolved and clearly minuted. Ensure established with clear terms of reference.	Existing procedure adequate. 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. Minutes are approved and signed at the next Council meeting. Minutes and agendas are displayed on the website to comply with regulations 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 the Code of Conduct.
Public Liability	Risk to third party, property or individuals	M	Insurance is in place. Risk assessments regularly carried out to comply with requirements.	Existing procedures adequate. Ensure risk assessments are carried out.
Employer Liability	Non-compliance with employment law	L	Undertake adequate training and seek advice from the Kent Association of Local Councils.	Existing procedures adequate.
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 procedures adequate.
COUNCILLORS' PROPRIETY				
Subject	Risk(s) Identified	H / M / L	Management/Control of Risk	Review/Assess/Revise
Members interests	Conflict of interest Declaration of Councillors Pecuniary interests Email addresses	M M M	Councillors have a duty to declare any interests at the start of the meeting. Declaration of Pecuniary Interest forms to be reviewed regularly by Councillors, and published on the website.. Councillors to only use Parish Council email addresses for Parish Council work and activities. Passwords to these accounts held by the website administrator and deleted when a Councillor resigns	Existing procedure adequate. Members to take responsibility to update their DPIs and to use their email addresses