

Thornham Parish Council Risk Assessment

A risk assessment is a systematic general examination of working conditions, workplace activities and environmental factors that will enable Thornham 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 Thornham Parish Council to assess the risks that it faces and satisfy itself that it has taken adequate steps to minimise them.

FINANCIAL AND MANAGEMENT				
Subject	Risk(s) identified	H/M/L	Management/control of Risk	Review/Assess/Revise
Precept	Adequacy of precept in order for the Council to carry out its Statutory duties	L	To determine the precept amount required, the Council regularly receives budget update information. At the precept setting meeting the Council receives a budget report, including actual position and projected position to the end of 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 KL&WNDC. The figure is submitted by the Clerk in writing. The Clerk informs the Council when the monies are received, and this is minuted.	Existing procedure adequate
Financial Records	Inadequate records	L	The Council has Financial Regulations which sets out the requirements.	Reviewed and updated Oct 2021
	Financial irregularities	L	The Council has Financial Regulations which sets out the requirements.	Review the Financial regulations when necessary (May 2022)
Bank and banking	Inadequate checks	L	The Council has Financial Regulations which set out banking requirements The Council has a Financial Control Document	Existing procedure adequate. Reviewed and updated Oct 2021
	Banks mistakes	L	Monthly reconciliation	Existing procedure adequate Quarterly reports approved by Working Party & Council

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Reporting and auditing	Information communication	L	Financial information is a regular agenda item (Finance Report) and discussed/reviewed and approved at each meeting. Then, quarterly the Finance & Staffing Working Party carry out a full account report which is taken to Council for signing off. An annual internal audit and then an external audit are carried out.	Existing procedures adequate
Grants and support payable	Power to pay Authorisation of Council to pay	L	All such expenditure goes through the required Council process of approval, recorded in minutes and listed accordingly if a payment is made using S137 powers of expenditure.	Existing procedure adequate
Community Infrastructure Levy	Financial irregularities and Inadequate checks		25% Neighbourhood CIL is paid each year to the Council. The Clerk regularly receives CIL update information. The Finance & Staffing Working Party reconcile the amount received and review the Councils actual position and projected position. The Finance & Staffing Working Party use a CIL Control document to track payments due and received. The Neighbourhood Plan is in place and has been accepted by KLWNBC.	Existing procedure adequate
	Underspend of CIL		The F&S committee regularly monitor and audit the CIL expenditure. A Yearly Report on CIL collection and expenditure as required by Regulation 62 of the CIL Regulations 2010 (as amended) is taken to Council for signing off and submitted by the Clerk as requested by KL&WNDC.	Existing procedure adequate
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 to be undertaken. For major work competitive tenders would be sought. If problems encountered with a contract the Clerk would investigate the situation and report to the Council.	Existing procedure adequate. Include when reviewing Financial regulations.
	Overspend on services	M	No work is carried out without approval at a Council meeting.	
Salaries and assoc. costs	Salary paid incorrectly	L	Payroll is outsourced and a quarterly payslip issued. Salary is paid quarterly in accordance with direction from the Payroll provider. Payment approved at the Council meeting.	Existing procedure adequate
	Unpaid Tax to Inland Revenue	L	Payroll is outsourced and a quarterly payslip issued. HMRC tax is paid quarterly in accordance with direction from the Payroll provider. Payment approved at the Council meeting.	Existing procedure adequate

FINANCIAL AND MANAGEMENT				
Subject	Risk(s) identified	L/M/H	Management/control of risk	Review/Assess/Revise
Employees	Fraud by staff	L	Requirements of Fidelity Guarantee insurance adhered to with regards to fraud. PC have a 'No Cash' Policy in place.	Existing procedures adequate
	Adverse weather conditions	L	The Clerk keeps the council's laptop at home. Clerk updates the website to advise residents that the parish office may be closed. Clerk to carry out any urgent work. All members hold contact details for each other.	Existing procedures adequate
	Health and safety	L	Employee (Clerk) is provided with adequate direction and safety equipment needed to undertake their role. Health and Safety Policy reviewed annually. Home working Risk Assessment completed and reviewed annually.	Monitor health and safety requirements and insurance annually.
Volunteers	Health and safety	L	Volunteers are provided with inductions. Adequate direction and safety equipment, training, information and supervision is provided, be it a Council member or non-Council member volunteer, by a nominated person from the Finance & Staffing Working Party. Risk Assessments that are proportionate to the level of risk involved in the activity are completed and reviewed	Monitor health and safety requirements and insurance annually
VAT	Reclaiming/charging	L	The Council has Financial Regulations which set out the requirements on a quarterly basis.	Existing procedures adequate
Annual Return	Submit within time limits	L	Annual Return completed and signed by the Council, submitted to internal auditor for completion and signing then checked and sent to External Auditor within time frame.	Existing procedures adequate
Legal Powers	Illegal activity or payments	L	All activity and payments within the powers of the Parish Council to be resolved at full Council Meetings, including reference to the power used under the Finance section of agenda and Finance report monthly. The PC has adopted the General Power of Competence Order 2012.	Existing procedures adequate

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Minutes/agendas/ notices Statutory Documents`	Accuracy and legality	L	Minutes and agenda are produced in the prescribed manner by the Clerk and adhere to the legal requirements Minutes are approved and signed at the next Council meeting. Agenda displayed according to legal requirements. Third party professional advice is taken where necessary.	Existing procedures adequate
	Business conduct	L	Business conducted at Council meetings should be managed by the Chair. As guided by Standing Orders.	Members adhere to Code of Conduct
Members interests	Conflict of interests	L	Declarations of interest by members at Council meetings.	Existing procedures adequate
	Register of members interests	M	Register of member's interest's forms reviewed annually. Councillors notify the Clerk of any changes throughout the year and all members sign the PC Code of Conduct.	Members take responsibility to update register. Clerk asks Councillors to update DPI's annually
Insurance	Adequacy	L L	An annual review is undertaken of all insurance arrangements. Employers, Employee and Public liabilities are a necessity and within policies.	Existing procedure adequate. Insurance reviewed annually.
	Cost	L	Price comparisons are undertaken for best value as per financial regulations and subject to model polices of NALC.	Existing procedure adequate. Insurance reviewed annually.
	Compliance	L	Ensure compliance measures are in place.	Existing procedure adequate. Insurance reviewed annually.
	Fidelity Guarantee	M	Fidelity checks in place.	Existing procedure adequate. Insurance reviewed annually.
General Data Protection	Policy provision	L	The Parish Council is registered with the Data Protection Agency (ICO)	Ensure annual renewal of Registration (December)
Freedom of Information	Policy provision	L	The Council has a Model Publication scheme in place.	Monitor any requests made under FOI
		M	The Parish Council is aware that if a substantial request came in it could create a number of additional hours work.	Monitor any requests made under FOI

FINANCIAL AND MANAGEMENT				
Subject	Risk(s) identified	L/M/H	Management/control of risk	Review/Assess/Revise
Assets	Loss or damage	L	An annual review and valuation of assets is undertaken for insurance provision	Existing procedures adequate
	Risk/damage to third party property	L	Insurance provision in place	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. Quarterly visual inspections of the assets as per the asset register are carried out and recorded on the relevant inspection schedule. Repairs required are actioned and signed off at completion.	Existing procedures adequate
Notice Board	Risk of damage	L	The Parish Council currently has 2 notice boards and a Village Sign. Formal inspection procedures are in place. Any reports of damage or faults are reported to the Parish Council and dealt with in accordance with the procedures of the Council.	Existing procedures adequate
Meeting locations	Adequacy	L	The Parish Council meeting is held in the Village Hall a venue considered to have appropriate facilities for the Clerk, members and the general public. In times of unavailability or circumstances beyond the PC'S control, remote meetings are conducted via 'Zoom' the cloud-based platform for video and audio-conferencing services. H&S Policies and a statement of intent were adopted June 2020. These are then reviewed and approved annually.	Existing procedures adequate
	Conduct & Security	M		Existing Guidelines to Remote Meetings are considered adequate
	Health & Safety	M		Existing procedures adequate
Council records – paper	Loss through:		The Parish Council records are stored in two locations. A filing cabinet at the Village Hall and limited documents at the home of the Clerk. The storage housing(s) are under review to establish if lockable/fire-proof to prevent theft/fire damage are required. Historical correspondences, minutes, insurance, bank records are under review. However, no important documents are considered at risk through fire that cannot be sourced elsewhere. Consideration is being given to electronic/cloud storage with paper records shredded where appropriate to comply with data protection.	Damage apart from fire and theft is unlikely and so provision is adequate. Existing provision from fire/theft is not considered adequate and currently requires review.
	Fire	M		
	Theft	M		
Council records – electronic	Loss through:		The Parish Council electronic records are stored on the Council laptop held with the Clerk. Storage and back up of correspondences, minutes, insurance, bank records etc are under review. Consideration is being given to electronic hard drive/cloud storage.	Existing procedures not considered adequate. No external back up/Password controls implemented.
	Theft, fire damage	H		
	corruption of computer	H		

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