

HAVERSHAM CUM LITTLE LINFORD PARISH COUNCIL

Risk Assessment (Final version agreed by Parish Council on 18 October 2021)

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

Risk Assessment is a systematic general examination of working conditions, workplace activities and environmental factors that will enable the Council to identify any and all potential risks, inherent in the place or practices. Based on a recorded assessment the Council should then take all practical and necessary steps to reduce or eliminate the risks, insofar as is practicably possible.

The Risk Assessment document must be reviewed annually before 31 March of each year.

L = Low Risk; M = Medium Risk; H = High Risk

Risks Identified	Risk Likelihood	Risk Impact	Overall Risk	Management and Control of Risk	Actions Required
FINANCIAL RISKS					
Inadequate precept	L	H	M	Financial report considered monthly at PC meetings. Budgets prepared in advance to determine amount required. Budget includes current year actual costs and projected position for following year. Budget and Precept for following year agreed and minuted.	Prepare following year's budget in December/January
Precept requirement not submitted to MKC in time	L	H	M	Precept is an agenda item for Full Council prior to deadline given by MKC. Clerk submits requirement to MKC in writing prior to deadline and confirms by email.	Schedule meetings to ensure deadlines met.
Precept not received from MKC on time.	L	M	L	MKC notifies PC the dates on which the precept will be paid into the bank account. Adequate reserves are retained to cover for any delay	Clerk checks that installments are paid on given dates.
Inadequate financial records or financial irregularities	L	M	L	The PC has Financial Regulations that set out the requirements. A thorough review of the accounting records is conducted regularly by the internal auditor.	PC to review the Financial Regulations and audit report recommendations annually

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Banking errors	H	M	H	Financial Regulations set out requirements. Cheques and on line payments require two member signatories. Bank statements are reconciled regularly. Cash not accepted or used by the PC.	Clerk does not currently have access to online and has delayed access to paper bank account records. This needs to be rectified urgently. Review Financial Regulations annually
Adverse Internal or External audit report.	L	M	L	Clerk completes Annual Return for external audit following internal audit and produces all documentation to Members. Report from internal auditor discussed prior to submission of Annual return to external auditors. Annual Return is approved at Full Council prior to submission.	Internal and external audit reports to be discussed annually and recommendations actioned.
Receipt of grants and donations and other non precept income.	L	L	L	Grants claimed and awarded with terms and conditions and specific to a project. All moneys received by the PC are identified by category in the monthly financial reports.	Ensure complete and comprehensive financial reports are presented monthly and covering the previous month.
Authority of Council to pay bills and grants	L	L	L	All expenditure goes through the required Council process of approval and recording.	Existing procedure adequate
Overspend on contracted services. Failure to obtain best value from such services	L	M	L	Contracts are monitored by the Clerk to ensure delivery and cost are in accordance with the order and any deviations reported to the PC. Clerk obtains more than one quotation for any work to be undertaken.	Existing procedure adequate.
Incorrect VAT records and claims	L	L	L	VAT is only reclaimed where HMRC rules permit this.	VAT expenditure to be separately identified in financial reports. Annual claim for reimbursement of VAT by the Clerk. VAT reclaims to be reviewed by the internal auditor.

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Salary paid incorrectly. Unpaid tax to Inland Revenue. Monthly and Annual PAYE Return not submitted within time limits	L	M	L	Full Council authorises appointment of employees, following recruitment process. Increments authorised by Full Council. Principal payroll tasks are outsourced to an experienced professional who is also responsible for HMRC reporting.	The internal auditor to review the payroll process
Insurance Adequacy	M	M	M	An annual review is undertaken of all insurance arrangements. Policy covers Public Liability, Employers and Employee liabilities, fidelity guarantee and a range of other possible losses.	Insurance cover for each risk to be reviewed annually.
ADMINISTRATIVE AND REPUTATIONAL RISKS					
Fraud by staff or Councilors.	L	M	L	References taken before new clerk appointed. Internal audit reviews financial and other relevant controls. Bank dual signatories requirements Fidelity Guarantee insurance is in place and requirements adhered to. Register of interests maintained for Councilors.	Clerk to initiate an annual update of the register of Interests. Existing procedures otherwise adequate.
Health and safety (including COVID)	L	L	L	Councilors, employees and volunteers are provided with adequate direction and safety equipment needed to undertake their roles Meetings are held in a safe environment and within the government guidelines for COVID.	Existing procedures adequate.
Inadequate HR procedures	M	M	M	Disciplinary/grievance policies adopted and staff appraisal process in place.	Chair to draft and set up procedures
Illegal activity or payments	L	M	L	The Council has the opportunity to check that there are appropriate powers relating to any new activity.	Clerk to alert Council if they are in any doubt about legal powers.

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Accuracy and legality of minutes/agendas/ notices and statutory documents	L	L	L	Agendas for meetings cover all appropriate issues; minutes approved at following meeting. Minutes and agenda are produced in the prescribed manner by the Clerk and adhere to the legal requirements. Agenda and other statutory documents displayed on notice boards and website according to legal requirements.	Existing procedures adequate and in accordance with statutory requirements. Members adhere to Code of Conduct
Website incorrect or out of date.	L	L	L	All information to be published has to be agreed by the Clerk, the Chair. The webmaster (one of the current Councilors) who makes all changes	Review, if webmaster changes.
Business Conduct	L	L	L	Business conducted at Council meetings managed by the Chair in accordance with Standing Orders and Code of Conduct.	Members made aware of and adhere to Code of Conduct
Conflicts of Interests of Councilors	M	M	M	Declarations of pecuniary or other relevant interest by members at meetings. Register of members interest's needs updating	Clerk to initiate an annual update of the register. Members to also update their entry in the register as and when needed.
Risk of Council not able to continue its business due to unexpected event.	L	M	L	NALC offer locum staff in response to sudden departure/incapacity of Clerk. Councilors to provide support if needed. Alternative (fall back) meeting place to be identified in case existing premises not available.	Membership of NALC renewed annually. Clerk to identify alternative meeting place
Personal Data breach	L	L	L	The Council is registered with the Information Commissioner's Office (ICO). Personal data is only held and distributed in accordance with General Data Protection Regulations (GDPR) rules.	Ensure annual review and renewal of registration, and compliance with rules.
Financial or other confidential data breach	L	M	L	Minutes and other public documents to contain no confidential data, If necessary a confidential annex should be added to minutes.	Clerk and Webmaster to continually review all public documents for potential breaches.

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Allotments administration: Inadequate procedures leads to errors affecting Council's reputation	L	M	L	All allotment holders to abide by terms and conditions. Allotment administrator to keep complete records of all holders and take action if T&C are not being met. Waiting lists and procedures to be clear and transparent to avoid accusations of favoritism.	PC to review T&C and procedures at least annually
Reputational Risk from Public complaints against the Council or Council members	L	M	L	Complaints procedure needed..	Complaints procedure to be put in place by Clerk.
Freedom of Information Request from Public or Media	L	L	L	The recommended Publication scheme has been adopted. If a substantial request came in. A fee to cover the extra hours required would be considered.	Monitor and assess impact of any requests made under FOI
ASSET RISKS (including land and amenities owned by the Council)					
Loss or damage to Council owned land and amenities: 1. Recreation Ground, Trees, Fences and Equipment. 2. Crescent Green and Trees 3. Allotments; Gate, Fence and Water Supply	L	M	L	Assets are insured. An annual review of the asset register is undertaken for insurance provision. The Council has 3 notice boards. The Council also has some public street furniture such as benches and brick planters. Notices are updated on the boards at monthly intervals. The planters are re-planted 3 times per year; one of them has been noted as in need of repair. Annual Health and Safety inspections have conducted in the past on our behalf by MK Council. Any reported damage to or loss of playground equipment or other assets are notified to the Council by the Clerk The allotments are locked and keys are only provided to those paying for the use of a plot.	Clerk to check that the wording of our insurance policy which refers to buildings and contents also covers our land and other facilities (we have no buildings). Clerk to check if annual H&S inspections by MKCs are still being conducted; and if not whether an alternative inspection should be arranged. Repair of damaged planter to be considered again by the PC.

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Risk/damage to third party or property of others	L	M	L	Assets are insured for Employee and Public Liability. An annual review of the asset register is undertaken for insurance provision.	Existing procedures are adequate.
Poor performance of assets or amenities	L	L	L	All assets owned by the Council are regularly reviewed and maintained. All repairs and relevant expenditure for any repair is authorised in accordance with the correct procedures.	Existing procedures are adequate
Council records (paper): Loss through theft, fire. Or negligence	M	M	M	The paper records are stored in the Social Centre store room in a locked filing cabinet. Records include historical correspondence, minutes, insurance and bank records. An inventory of all documents was undertaken in 2020 by an ex Councillor.	Clerk and PC to review adequacy of existing storage facility. Past records are not fully complete and there is a danger of future loss due to lack of knowledge and access to the existing store room.
Council records (electronic): Loss through theft, fire, negligence or corruption of computer.	H	M	H	Electronic records are stored on a number of computers held by the existing and previous clerks and Councillors at different locations. Public records are placed on the website. There is informal back up of electronic data, from the Clerks laptop via USB sticks.	A centralised data backup facility to be considered by the Clerk and PC.
Council records (electronic). Loss through computer virus, hacking or ransom ware attack.	L	L	L	The Clerks' laptop is virus protected. Emails are automatically backed up by the system. Other electronic records are backed up on a USB stick. The website has an archive facility to store older public data.	Existing procedures are adequate