

FURNEUX PELHAM PARISH COUNCIL – RISK REGISTER – JULY 2018

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 assessments, will take all practical and necessary steps to reduce or eliminate the risks, insofar as is practically possible.

This document enables Furneux Pelham Parish Council to assess the risks 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 Parish Council to carry out its statutory duties. Requirements not submitted to District Council.	L L	To determine the precept amount required, the Parish Council receives financial updates at each meeting from the Clerk. At the precept meeting, in January each year, the Parish Council receives an indicative budget for the next year and a forward financial plan. The Parish Council determines the monies required for standing costs and projects for the following year, the total of which is resolved to be the precept amount to be required from East Herts District Council. The figure is submitted in writing by the Clerk to the District Council. The Parish Council is informed when the monies are received through the financial updates to meetings.	Existing procedure is adequate.
Financial records	Inadequate records Financial irregularities	L L	The Parish Council has Financial Regulations that sets out the requirements. An electronic cashbook is maintained by the Clerk. The cashbook is reconciled to bank statements when received. The accounts are audited by an independent person each year. During the year financial reports are produced for each Parish Council meeting. Cheque signatory is separate from the person raising the cheque.	Existing procedure is adequate.

Subject	Risk(s) identified	H/M/L	Management/control of risk	Review/Assess/Revise
Bank and banking	Inadequate checks. Bank mistakes	L L	The Parish Council has Financial Regulations that sets out the requirements for banking, cheques and reconciliation of accounts. The cashbook is reconciled to bank statements when received. Any bank mistakes identified will be actioned.	Existing procedure is adequate.
Cash	Loss through dishonesty or theft	L	The Parish Council has Financial Regulations that set out the requirements. Cash received is banked promptly. There is no petty cash or float	Existing procedure is adequate.
Reporting and auditing	Inadequate information and communication	L	Financial updates are produced by the Clerk for each Parish Council meeting which are discussed/reviewed and approved.	Existing procedure is adequate.
Grants	Failure to understand, seek, secure and spend grants	L	The Parish Council applies for any applicable grant once notified of its existence. Once received, monies are spent accordingly and reported via the financial updates to each Parish Council meeting.	Existing procedure is adequate.
Other income	Failure to collect income from allotments and car park.	L	Nominated Councillor ensures agreement in place and collects allotment rents and passes to the Clerk for banking. Record maintained of plot holders and signed agreements. Annual agreements are issued for the car park spaces by the Clerk. Signed agreements received with payments. Banking undertaken in accordance with the Financial Regulations and information reported to the Parish Council as part of the financial updates to each meeting.	Existing procedure is adequate.
Best value accountability	Work awarded incorrectly. Overspend on services.	L L	The Parish Council has Financial Regulations that set out the requirements. 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 Parish Council.	Existing procedure is adequate.

Subject	Risk(s) identified	H/M/L	Management/control of risk	Review/Assess/Revise
Payments excluding salaries	Goods not supplied but billed Incorrect invoicing. Cheque payable incorrect. Loss of stock	L L L L	The Parish Council has Financial Regulations that set out the requirements. At each Parish Council meeting the list of invoices awaiting approval, detailed on the agenda, is considered. As part of cheque signing process, both signatories check each invoice against the cheque drawn and associated paperwork and signs the invoices. Council approves the list of requests for payment. The Council has no stocks.	Existing procedure is adequate.
Salaries and associated costs	Salary paid incorrectly. Wrong rate paid Wrong deductions of NI or Tax. Unpaid Tax & NI contributions to the Inland Revenue	L L L L	The Parish Council has one employee – the Clerk. Salary rates are assessed annually by the Parish Council and applied on 1 April each year. Salary payable is reported to HMRC in line with HMRC requirements although no deductions are required. Monthly salary paid in accordance with annual schedule that shows hours, hourly rate and monthly amount payable The payment schedule approved annually by the Parish Council in line with the requirements of the Financial Regulations. Payment is made by Standing Order for the year which is approved by the Parish Council. The Clerk does not keep a time sheet and has a contract of employment and job description.	Existing procedure is adequate.
Grants and support payable	Power to pay. Authorisation of Parish Council to pay.	L	Organisations requesting support – paid as donations – are received by the Clerk. These are considered at Parish Council meetings where authorisation to pay is resolved.	Existing procedure is adequate.

Subject	Risk(s) identified	H/M/L	Management/control of risk	Review/Assess/Revise
Employees	Loss of key personnel. Fraud by staff. Actions undertaken by staff Health and safety	L L L L	Chairman would temporarily take over Clerk responsibilities until new Clerk in place. Requirements of Fidelity Guarantee insurance adhered to with regards to fraud. The Clerk has access to relevant training, reference books, access to assistance and legal advice required to undertake the role. Health and Safety Policy in place which has been disseminated to staff, Councillors and is available on the Parish Council's website.	Existing procedure is adequate. Monitor insurance regularly. Membership of HAPTC. Monitor health and safety requirements annually.
Councillor allowances	Councillors over-paid. Income tax deduction.	L L	No allowances are paid to Parish Councillors.	No procedure is required.
VAT	Reclaiming. Recharging.	L	The Parish Council is not registered for VAT.	Existing procedure is adequate.
Annual return	Submit within time limits.	L	Annual Return is completed and submitted within the prescribed time frame by the Clerk. Annual Return is completed, approved by the Parish Council and signed. It is then submitted to the internal auditor for completion. Following this, final check undertaken by the Clerk before submission to the External Auditor within time limit.	Existing procedure is adequate.
Legal powers	Illegal activity or payments.	L	All activity and payments made are within the Parish Council's powers.	Existing procedure is adequate.
Minutes/agendas/notices. Statutory documents	Accuracy and legality. Business conduct.	L 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 Parish Council meeting. Minutes and agenda are displayed according to the legal requirements. Business conducted at Parish Council meetings managed by the Chair in accordance with Standing Orders. All members adhere to the Code of Conduct.	Existing procedure is adequate.

Subject	Risk(s) identified	H/M/L	Management/control of risk	Review/Assess/Revise
Members interests	Conflicts of interests.	L	Declarations of interest form completed when members take up office. A standing agenda item at each Parish Council meeting asks for declarations. Code of Conduct requires register of interests by members. Completed forms are retained by the Clerk.	Existing procedure is adequate.
	Register of members interests.	L		Members take responsibility to update declaration forms.
Insurance	Adequacy. Cost.	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 is adequate. Review insurance provision annually.
Data protection	Policy. Provision.	H	New General Data Protection Regulations in place from 25 May 2018. Implementation of these regulations is still in progress and subject of a separate risk assessment approved at the May 2018 Parish Council meeting.	Refer to separate GDPR risk assessment.
Freedom of Information (FOI)	Policy. Provision.	L M	The Parish Council has a Freedom of Information Policy and has a publication scheme 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 Parish Council is able to request a fee if the work will take more than 15 hours. Note – full implementation of the new data protection requirements may lead to a change being required in this policy. If so, it will be updated and approved accordingly.	Monitor any request made under FOI. Monitor any need to revise this policy as a result of GDPR.

PHYSICAL EQUIPMENT OR AREAS

Subject	Risk(s) identified	H/M/L	Management/control of risk	Review/Assess/Revise
Assets	Loss or damage. Risk or damage to third party(ies) property.	L	An annual review of assets is undertaken for insurance provision.	Existing procedure is adequate.

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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 correct procedures of the Parish Council. Assets are insured.	Existing procedure is adequate.
Noticeboards	Risk/damage/injury to third parties. Road side safety.	L	Parish Council has 3 notice boards sited around the village. 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. Keys held by the Clerk for 2 noticeboards.	Existing procedure is adequate.
Street furniture	Risk/damage/injury to third parties	L	The Parish Council is responsible for various items (i.e. bins, street lamps, seats, etc) around the village and covered by insurance. No formalised programme of inspections is carried out, all reports of damage or faults are reported to the Parish Council and/or dealt with.	Existing procedure is adequate.
Meeting locations	Adequacy. Health and Safety.	L	The Parish Council meetings are held in the Village 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 provision is adequate.
Council records – paper	Loss through, theft, fire or damage.	L	The Parish Council records are stored at the Clerks address which has a smoke detector. A burglar alarm is being installed although area is considered low risk. Records include historical correspondence, minute books and copies, leases for land or property, records such as personnel, insurance, salaries etc.	Existing provision is adequate.
Council records – electronic	Loss through theft, fire damage or corruption of computer.	L	The Parish Council's electronic records are stored on the Parish Council laptop and backed up to a portable hard drive as well as the Clerk's personal laptop. Laptop is held at the Clerk's address which has a smoke detector. A burglar alarm is being installed although area is considered low risk. Backup is stored separately to laptop. Laptop has McAfee security installed.	Existing provision is adequate.