

Duddon Parish Council

Risk Assessment April 2021

Definition of Risk Management:

Risk is the threat that an event or action will adversely affect an organisation's ability to achieve its objectives and to successfully execute its strategies. Risk management is the process by which risks are identified, evaluated and controlled. It is a key element of the framework of governance together with community focus, structures and processes, standards of conduct and service delivery arrangements.

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. The Council is aware that although some risks can never be eliminated fully, it has in place a strategy that provides a structured, systematic and focuses approach to managing risk, which:

- Identifies the subject
- Identifies what the risk may be
- Identifies the level of risk
- Evaluates the management and control of the risk and records findings
- Reviews, assesses and revises procedures if required.

FINANCIAL AND MANAGEMENT

Subject	Risk(s) /Identified	H/M/L	Management/Control of Risk	Review/Assess
Business Continuity	Risk of Council not being able to continue its business due to an unexpected or tragic circumstance	L	The Council is not responsible for any vital services	Review plan when necessary
Precept	Adequacy of precept Requirements not submitted to CBC Amount not received by CBC	L L L	Once a year the Council receives a budget up-date report. Based upon this it sets the precept requirements for the coming year which are then submitted to SLDC. The Clerk/RFO would check CBC has received communication.	Existing procedure adequate
Financial Records	Inadequate records Financial Irregularities	L L	The Council has Financial Regulations, which set out the requirements.	Existing procedure adequate. Review the Financial Regulations when necessary.
Bank & 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 Clerk reconciles the bank accounts when the statements arrive, this is checked by a Councillor	Existing procedure adequate. Review the Financial Regulations when necessary and bank signatory list when necessary, especially after an AGM and an election or following the resignation or death of a Cllr . Monitor the bank statements quarterly.
Cash	Loss through theft or dishonesty	L	The Council has Financial Regulations which set out the requirements. Cash is occasionally received for allotment rent. There is no petty cash or float held.	Existing procedure adequate. Review the Financial Regulations when necessary.

Reporting and Auditing	Information/communication Compliance	L M	A monitoring statement is produced when necessary The Council audits as necessary to comply with to comply with Fidelity Guarantee	Existing communication procedures adequate. Council annually to appoint a Councillor Auditor for Fidelity compliance
Direct costs Overhead expenses Debts	Goods not supplied but billed Incorrect invoicing Cheque payable incorrect Unpaid invoices Loss of stock	L L L L L	The Council has Financial Regulations, which set out the requirements. At each Council meeting the list of invoices awaiting approval is reported to Councillors and considered. Council approves the list of requests for payment The Council maintains no stock of any kind, other than the small amount of office supplies sufficient for the Clerk's duties.	Existing procedure adequate. Review the Financial Regulations when necessary.
Grants & 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. Parish Councillors request a S137 rules if required.
Grants Received	Receipts of Grants	L	The Parish Council does not presently receive any regular grants. One-off grants would come with terms and conditions to be satisfied.	Procedure would need to be formed, if required.
Charges – Rentals Payable	Payments of charges, leases, rentals	L	The Council pays no rent to anyone.	Existing procedure adequate.
Charges – Rentals Receivable	Receipt of rental	M	The Council rents out allotment plots and small pieces of land.	The clerk to invoice annually and ensure payment is received. Non payment of rent to be reported to the Council.

Best Value Accountability	Work awarded incorrectly Overspend on services	L M	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.
Salaries & Assoc. Costs	Salary paid incorrectly Wrong hours paid Wrong rate paid False employee Wrong deductions of NI or Tax Unpaid NI or Tax contributions to the Inland Revenue	L L L L L L	The Parish Council authorises the appointment of all employees through full council meeting Salary rates are assessed annually by the full council and applied on 1 April each year. Salary analysis and slips are produced by the Clerk quarterly together with a schedule of payments to the Inland Revenue (for Tax & NI). These are inspected at the Council meetings and signed off. The Tax and NI payments are worked out using an Inland Revenue computer programme updated annually. All Tax & NI payments are submitted in the Inland Revenue Annual Return. There are no employees other than a part-time Clerk.	Existing appointment and payment system is adequate. Existing procedures adequate

Employees	Loss of key personnel	L	In the absence of the clerk a temporary appointment would be made.	Existing procedure adequate. Purchase revised books Council member of SLCC Monitor working conditions, safety requirements and insurance regularly.
	Fraud by Staff	L	The requirements of the Fidelity Guarantee Insurance to be adhered to with regards to fraud.	
	Actions undertaken by staff Health and Safety		The Clerk should be provided with relevant training, reference books, access to assistance and legal advice required to undertake the role. Note: The Council could function without a Clerk for a short period.	
Councillor Allowances	Councillors overpaid	Negative	No allowances are allocated to Parish councillors	No procedure required
Election Costs	Risk of an election cost		Risk is higher in an election year. SLDC add Election Cost to the precept.	Existing procedure adequate
VAT	Re-claiming/charging	L	The Council is not registered for VAT. The Vat is reclaimed once only, after the end of each Financial Year 31 st March. This is the responsibility of the RFO/Clerk	Existing procedure adequate.
Annual Return	Submit within time limits	L	The annual return must be agreed at a Council meeting and duly signed by the Chairman and RFO/Clerk. The return must be submitted by the time given by the Audit Office.	Existing procedure 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 a Full Parish Council Meeting.	As Financial Regulations
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	The Chair should manage business conducted at Council meetings.	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 Interest	M	Councillors should review their register of Members Interest Forms regularly.	Members take responsibility to update their Register.
Insurance	Adequacy Cost Compliance Fidelity Guarantee	L L L M	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. 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	The Council only keeps the names, addresses and interests of members And Allotment Holders A Data Protection Policy is in place.	The Council is registered with the Information Commissioner's office and complies with current Data Protection legislation .
Freedom of Information	Policy Provision	L/M	The Clerk is aware that if a substantial request arrives that this may require considerable 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. A freedom of Information Policy is in place along with procedures for dealing with requests	Monitor and report any impacts of requests made under the Freedom of Information Act. Existing procedure adequate

PHYSICAL EQUIPMENT OR AREAS

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

Playground	Persons may slip, trip or fall on uneven/worn surfaces Persons may injure themselves on play equipment	L	To be aware of where you are walking; uneven surfaces, potholes, overhanging branches, traffic etc. Wear appropriate footwear and clothing. Inspections carried out by trained councillor identify any maintenance requirements which are	Playground inspected by SLDC annually. Regularly checked by Parish Cllr.
Maintenance	Poor performance of assets or amenities Loss of income or performance Risk to third parties	L L L	The Council has a number of assets which are recorded on the Register of Assets and reviewed and updated annually The condition of which is under constant review and periodic maintenance. All public amenity land is inspected regularly.	Existing procedure adequate. Ensure inspections are carried out regularly.
Notice Boards	Risk/Damage/Injury to third parties Road side safety	L L	The Parish Council has one notice board. The Clerk inspects this regularly and necessary repairs are attended to after requirements brought to the attention of the Parish Council.	Existing procedure adequate.
Benches Street lights Bus Stops	Risk/damage to third parties	L	The Parish Council has a number of public benches and street lights and bus stops around the Parish. These are inspected regularly and any repairs required reported to the Council.	Existing procedure adequate.
Meeting Locations	Adequacy Health & Safety	L M	The Parish Council meetings are held at The Victory 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 home of the Clerk. 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 metal filing cabinet (not fire proof) and older more historical records in separate filing cabinet.	Damage (apart from fire) and theft is unlikely and so provision adequate. Deeds/leases copied and deposited off-site. To monitor storage problem with a view to sending historical items to the Local Archives Department
Council Records – electronic	Loss through: Theft, fire damage, corruption of computer	L/M	The Parish Council's electronic records are stored on the Clerk's computer. Back ups of the files are taken at regular intervals.	Files are backed up

The above Risk Assessment was approved at the Meeting of Duddon Parish Council on 6 May 2021.

Signed: **Chairman**