





Letwell Parish Council Risk Assessment 2023/2024

“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 Loss or theft/ inability to access records	L	All files and recent records are kept at the Clerk's home. The Clerk makes regular back-ups of files to a cloud account and removable hard drive. In the event of the Clerk being indisposed the Chair to contact the Yorkshire Associations of Local Councils for advice.	Existing procedures adequate. Review Review scope for sharing information on a shared drive Back up copy to be held on hard drive by designated councillor
Business Continuity	Incapacity of Clerk or Resignation of clerk	L	Designate a person to temporarily act as Clerk in an emergency. Undertake succession planning	Review
Business Continuity	Failure to retain or secure the necessary number of members for a Council	L	Clerk to maintain an up to date Councillor Attendance Register. Advertise for an election immediately a vacancy exists. Co-opt Members where no election is held.	Review Create Register
Precept	Adequacy of precept Requirements not submitted to RBC An amount not received by RBC Loss of Parish Grant from Rotherham	L L L M	The Council reviews the Precept requirement annually at the December meeting and 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 agrees the precept amount to be requested from Rotherham Borough Council. This figure is submitted by the Clerk in writing to RBC. The Clerk informs Council when the monies are received (approx April time). The Council needs also to have adequate reserves to deal with an emergency,	Existing procedure adequate. Review
Financial records	Inadequate records Financial irregularities	L L	The Council has Financial Regulations that set out requirements and expectations. The Council has appointed an independent internal audit to review processes.	Existing procedure adequate. Review Review the Financial Regulations when necessary.

			<p>Financial Regulations reviewed regularly and updated when required. Systems of internal control in place. Review of financial systems as part of Annual Governance and Accountability Return (AGAR). Internal Audit report presented to Parish Council meeting. All accounts available for public inspection. The RFO maintains proper records, overseen by Councillors who undertake regular checks in accordance with the Council's audit plan. (Audit spot checks) Payments are authorised by the Council at each ordinary meeting and recorded in the minutes of that meeting. The Council has established a system of internal control.</p>	
Bank and banking	Inadequate checks Bank mistakes Loss Charges	L L L L	<p>The Council has Financial Regulations that set out the requirements for banking, cheques and reconciliation of accounts. The bank may make occasional errors in processing cheques which are discovered when the Clerk reconciles the bank accounts and when the statements arrive. The Clerk reviews the Council's banking arrangements regularly. Councillor has electronic access view Council Bank statements etc.</p>	<p>Existing procedure adequate. Review Review the Financial Regulations when necessary and bank signatory list when necessary, especially after an AGM and an election. Monitor the bank statements monthly.</p>
FINANCE AND MANAGEMENT				
Subject	Risk(s) Identified	H / M / L	Management/Control of Risk	Review/Assess/Revise
Cash	Loss through theft or dishonesty	L	<p>The Council has Financial Regulations that set out the requirements. The Council's insurance policy has a Fidelity Guarantee. ??? Finance is a standing item on Council agenda including reports and access to bank statements A councillor has electronic access, view Council Bank statements etc.</p>	<p>Existing procedure adequate. Review Do we have this with the new insurance? Review the Financial Regulations when necessary. Ensure Fidelity Insurance is adequate.</p>
Direct costs Overhead expenses Debts	Goods not supplied but billed Incorrect invoicing Cheque payable incorrect Loss of stock Unpaid invoices	L L L L L	<p>The Council has Financial Regulations that set out the requirements. At each Council meeting, the list of invoices awaiting approval is approved. The Council has minimal stocks; these are checked and monitored by the Clerk. Unpaid invoices to the Council are pursued, and progress reported to Council. The Parish Council does not currently have any lease or rental agreements.</p>	<p>Existing procedure adequate. Review the Financial Regulations when necessary.</p>
Grants and support - payable	Power to pay Authorisation of Council to pay	L	<p>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.</p>	<p>Existing procedure adequate. Parish Councillors request a copy of S137 rules if required.</p>
Best value Accountability	Work awarded incorrectly Overspend on services	L M	<p>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 and report to the Council. Parish Council to obtain at least two quotations for key purchases.</p>	<p>Existing procedure adequate. Review Process for Key Purchases Review Financial Regulations regularly.</p>

FINANCIAL AND MANAGEMENT

Subject	Risk(s) Identified	H / M / L	Management/Control of Risk	Review/Assess/Revise
Salaries and assoc. costs	Salary paid incorrectly Wrong deductions of NI or Tax Unpaid Tax & NI contributions to HMRC	L L L	The Parish Council authorises the appointment of all employees at Council meetings (currently just the Clerk), and has a contract of employment. Salary rates are assessed annually by the Council and based on agreed NJC rates.	Existing system generally adequate. Review process for paying employers tax/NI Clerk required to prove that Tax and NI have been paid
Clerk/Other workers (voluntary/casual)	Loss of Clerk Actions are undertaken Health & Safety	L L L	A contingency arrangement in place with the neighbouring parish council to cover an unexpected loss of clerk, support is also available from YLCA. The Clerk should be provided with relevant training, reference books, access to assistance and legal advice required to undertake the role. The Clerk is provided with adequate direction and safety equipment needed to undertake the role. Membership of the YLCA	Existing procedure adequate. Review Membership status YLCA Monitor working conditions, training and support Need to consider the position of the caretaker service The council has introduced its own system and processes for dealing with Health and Safety including a nominated lead member.
Election costs	Risk of an election cost	L/M	The risk is higher in an election year. There are no measures which can be adopted to minimise the risk of having an election as this is a legal requirement democratic process. Sufficient reserves in place to cover this.	Existing procedure adequate. No reserve in place
VAT	Re-claiming/charging	L	The Council has Financial Regulations that set out the requirements. VAT is accounted for in the cashbook. Internal Audit includes a check on VAT accounting. VAT is reclaimed at least annually.	Existing procedure adequate Review last claim
Timley Annual return	Submit within time limits	L	Annual Return is completed 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. Regular reports to Council on timescales and requirements. Include a timetable in Standing Orders/Financial Regulations. Internal Audit checks. Financial reports to all Parish Council meetings.	Existing procedures adequate. Review – set annual date

FINANCIAL AND MANAGEMENT

Subject	Risk(s) Identified	H / M / L	Management/Control of Risk	Review/Assess/Revise
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 recorded and 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 historical correspondence, minute books and copies, documents for ownership of property, records such as personnel, insurance, salaries etc. Recent materials are in a filing cabinet (not fireproof).	Damage (apart from fire) and theft is unlikely and so provide adequately. Deeds/leases copied and deposited off-site. Consider purchase of fireproof cabinet Review with Clerk
Council records - Electronic/Minutes	Loss through: Theft, fire, damage Corruption of computer	L	The Parish Council's electronic records are stored on his the clerks computer at the Clerk's home. Backups of the files are taken at regular intervals onto a cloud account and onto an external hard drive. Electronic copies are stored on the Council's website	Existing procedure adequate. Examine the use of shared drives and memory Sticks used to backup electronic files which are then kept by nominated members

				Review – Set up shared drive for all councillors to access
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. Ensure compliance measures are in place. Ensure Fidelity checks are in place. All Council members, employees and volunteers of the Parish Council are covered under the Personal Accident section. The cost of the Council's insurance policy is included in its annual budget. New assets are included on the policy asap.	Existing procedure adequate. Review insurance provision annually. Review of compliance. Review Personal Accident/Fidelity
Data protection	Policy Provision	L	The Council is not registered with the Data Protection Agency as does not hold information that requires it to be done so.	The Council review on an annual basis if required to register with the Data Protection Agency.
Policies	Ensuring that the Council's policies and standard documents are up to date and meet best practice guidelines.		The Council is a member of YLCA and uses their templates as a basis for its documents. The Clerk ensures that relevant policies are drafted and put to Council for adoption. The Council reviews all policies and documents at each Annual Meeting of the Council or when review date is due. The Clerk advises the Council as to whether proposed actions are within adopted policies. Documents are displayed on the Council's website.	Review

ASSETS				
Subject	Risk(s) Identified	H / M / L	Management/Control of Risk	Review/Assess/Revise
Parish Hall	Loss or Damage Risk/damage to third party(ies)/property	L L	An asset register is kept up to date, and insurance is held at the appropriate level for all items. Regular checks and risk assessment made by the Hall made by Members of the Parish Council or Clerk. Emergency arrangements in place, including reporting of incidents. Users of Hall made aware of the arrangements.	Existing procedure adequate. Review Asset Register & Emergency arrangements Review insurance requirements annually. Regular inspection of the trees planted by the Council on the adjoining land.
Noticeboards	Risk/damage/injury to third parties Roadside safety	L	The Council has one notice board sited around in the Parish. There is, insurance cover, and inspected regularly by a councillor or the Clerk - any repairs/maintenance requirements brought to the attention of the Parish Council. The key is held by the Clerk.	Existing procedure adequate.

LIABILITY				
Subject	Risk(s) Identified	H / M / L	Management/Control of Risk	Review/Assess/Revise
Legal Powers	Illegal activity or payments	L	All activity and payments made within the powers of the Parish Council (not ultra vires) and to be resolved and clearly minuted.	Existing procedure adequate.

Minutes/Agendas/ Notices/Statutory documents	Accuracy and legality Business conduct	L L	Minutes and agenda are produced with 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. Business conducted at Council meetings managed by the Chair.	Existing procedure adequate. Guidance/training to Chair should be given (if required). Members to adhere to Code of Conduct.
Public Liability	Risk of third party, property or individuals	M	Insurance is in place. Risk assessments regularly carried out to comply with the requirements.	Existing procedures adequate. Review Ensure risk assessments are carried out.
Employer Liability	Non-compliance with employment law	L	Undertake adequate training and seek advice from the Yorkshire Association of Local Councils.	Existing procedures adequate. Review
Legal Liability	Legality of activities Proper and timely reporting via Minutes Proper document control	M L L	Clerk to clarify legal position on proposals and to seek advice if necessary. Council always receives and approves Minutes of monthly meetings. Retention of documents policy in place.	Existing procedures adequate.

COUNCILLORS' PROPRIETY

Subject	Risk(s) Identified	H / M / L	Management/Control of Risk	Review/Assess/Revise
Members interests	Conflict of interest Register of Members' interests	M M	Councillors have a duty to declare any interests at the start of the meeting. Register of Members Interest forms to be reviewed regularly by Councillors. Code of Conduct Scheme in place which members are signatories to	Existing procedure adequate. Members to take responsibility to update their Register.
Lack of knowledge by Councillors on their role, responsibility and accountability			Delegate responsibility to one or two experienced Councillors to assist new Members. Attend any training courses available.	Create a roles and responsibility document for councillor/clerk/financial controller

This Policy was amended at an Ordinary Parish Council meeting on the 11th April 2024.

All risks were reassessed and identified.

The Parish Council meeting reference is 24-059

Next date for review is May 2025

This Policy was adopted at an Extraordinary Parish Council meeting on the 21st March 2024.

The Parish Council meeting reference is 24-027