

## BURLESCOMBE PARISH COUNCIL Risk Assessment

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 its activities and operations. Based on a recorded assessment, the employer should then take all necessary steps to eliminate or, where this is not possible reduce the risks, insofar as is reasonably practicable to do so.

This document has been produced to enable the Parish Council to assess the financial, management and other business risks that it faces and to satisfy itself and others that it has taken adequate steps to control them. In conducting this exercise, the following plan was followed:

- Identify the areas to be reviewed
- Identify the hazards and determine the nature (who is at risk, from what and how) of the risks they present
- Eliminate risks where possible and implement appropriate risk control strategies to manage the residual risks record all findings.
- Record all findings, regularly monitor and review as necessary

CATEGORY	RISK	LIKELIHOOD	MANAGEMENT / CONTROL
Precept	Inadequate precept	Low	The Clerk/RFO will present a draft budget to the Parish Council in the Autumn. The Committee will review the draft, and consider any projects they wish to see implemented in the forthcoming year and any anticipated income. A recommendation will be made by the Committee to Parish Council in time for approval by statutory deadlines each January.
Precept	Precept requirements not submitted to Mid Devon District Council	Low	The Clerk/RFO submits the figure in writing to MDDC immediately after it is agreed by the Parish Council.
Financial Control & Records	Inadequate Records	Low	The Clerk/RFO maintains spreadsheet cashbook listing all income and expenditure. Monthly reconciliations and budget monitoring is carried out and reported to Parish Council. Commitments and payments are included on Parish Council agendas and minutes for approval. Two signatures on cheques, initialled cheque stubs or two online bank authorisations.
Bank and Banking	Bank/financial errors	Low	All items are checked against the bank statement and the accounts are reconciled each month. Independent bank check by member at least quarterly.
Bank and Banking	Loss through theft and dishonesty	Low	Fidelity Guarantee in place. All financial documents are available at Parish Council meetings. Annual audits carried out. Segregation of duties between Clerk/RFO preparing payments and members authorising.
Cash	Loss through theft and dishonesty	Low	There is no petty cash or float. All expenses incurred backed up by receipts and reimbursed monthly.
Reporting	Insufficient Financial information	Low	A budget monitoring statement, reconciled to the bank statement, is reported to Parish Council monthly as well as a list of payments or approval.
Invoices	Goods not supplied but billed	Low	Invoices are paid only after receipt of the goods/services, unless agreed by Parish Council

Invoices	Incorrect invoicing	Low	Requests for goods/services are confirmed in writing, signed by an authorised signatory, stating the agreed costs. Invoices are checked for accuracy and also that the amount does not exceed that agreed by the Parish Council.
Invoices	Unpaid invoices	Low	The Parish Council raises very few invoices.
Value for money	Charges to the Parish Council are too high	Low	The Clerk/RFO will obtain three quotes/estimates in accordance with the Parish Council's Standing Orders/Financial Regulations for any works undertaken by contractors, unless otherwise agreed by Parish Council, and reasons recorded in the minutes.
Salaries	Salary paid incorrectly	Low	The only paid employee is the Clerk/RFO. The Clerk/RFO paid monthly (plus any expenses). Payment authorised by Parish Council monthly. Internal auditor ensures that deductions are properly administered. The Clerk/RFO maintains a time sheet and has a Contract of Employment
Annual Return / Transparency Code requirements	The Annual Return is not returned on time	Low	The Clerk/RFO prepares the annual return as soon as possible after year end and arranges for an internal audit to be carried out before presenting to Parish Council for approval within the designated timescales.
Minutes & Agendas	These are not legal or accurate	Low	The minutes are drafted and circulated. They are approved and signed off at the next meeting. The agenda is advertised in the prescribed manner the correct number of days before the meeting.
Members Interests	Conflicts of interest	Medium	All Councillors must complete a declaration of interest form which is kept with the District Council's Monitoring Officer. Councillors must declare any interests relevant to the Agenda items at the beginning of each meeting. The Code of Conduct is reviewed on an annual basis. Independent training provided to all new councillors.
Legal	Legal liability as a consequence of asset ownership.	Low	Insurance in place. Regular checks of land and equipment. All repairs and relevant expenditure for these repairs are authorised in accordance with Parish Council procedures. All assets are reviewed and insured annually.
	Illegal activity or payments	Low	All activities and payments made within the powers of the Parish Council, resolved and clearly minuted.
	Personal accident/ assault to members, staff and volunteers.	Low	Clerk/RFO works from home, no cash is handled. Covered by personal accident and Employers Liability insurance. Safety equipment provided where required e.g.road warden volunteers.
Insurance	Inadequate Cover	Low	An annual review is undertaken prior to the renewal of the insurance policy including third party risk.
Public Liability	Risk to third party property or individuals	Medium	Cover in all areas. Tree risk assessment carried out.
Freedom of Information Act	Non compliance with the Model Publication Scheme	Low	The Parish Council has a publication scheme in place. Where a request is made where the research for the information requires 15 hours work or more a fee may be charged.
General Data Protection Act	Non compliance with the Act Data breach	Low Medium	Recommended policies approved and published in 2018 in line with NALC recommendations. Training provided on email protocol and information security. Annual reminder to delete documents under the Parish Council's retention policy. All councillors have a burlescombeparishcouncil.gov.uk email address.

Assets	Loss or damage/Risk/damage to third parties or to property	Low	An asset register is kept up to date and insurance is held at an appropriate level for all items. RoSPA inspection of play equipment carried out annually.
Noticeboards	Risk/damage/roadside safety	Low	The Parish Council has 4 noticeboards. Any costs for repairs/maintenance work are subject to approval by the Parish Council.
Business Continuity	Inability to continue business due to unexpected events	Low	Files and records are kept at the Clerk/RFO's house and securely stored. In the event of the Clerk/RFO being unable to attend a meeting these are brought in by one of the Councillors who stands in for the Clerk/RFO and minutes written. The Parish Council maintains adequate reserves and these are reviewed annually.
	Precept and/or other income not received	Low	
	Loss of documents and/or data	Low	Papers current and archived are securely stored at the Clerk/RFO's home in a metal cabinet. Electronic files are backed up remotely. Processes in place to mitigate cancelled meeting: protocol approved for delegation to Clerk/RFO to respond to planning applications, pre-approval of salary and regular payments, Standing Orders allows for Clerk/RFO delegation for urgent payments, amending council meeting structure to call full Parish Council twice monthly. Regular advertising to attract new members.
	Inability to carry out Council business due to non-quorum at meetings	Medium	
Meeting Location	Adequacy and accessibility	Low	Meetings are held at Burlescombe & Westleigh Community Hall and Westleigh URC Hall. The halls are accessible and have adequate insurance in place.
Council Records	Loss through theft, fire and damage, corruption of computer	Low	Records are stored on the PC's laptop computer in the possession of the Clerk/RFO and backed up remotely.
Clerk/RFO	Loss of Clerk/RFO	Low	Short term absence of Clerk/RFO is covered by Councillors. Loss or long term incapacity of Clerk/RFO would be covered by Councillors and/or appointment of a Locum.
Tax	Not reclaiming VAT due	Low	The Parish Council complies with rules on reclaiming input VAT and ensure invoices are VAT compliant. Parish Council uses the HMRC toolkit and online Gateway submissions.
	PAYE errors	Low	
Project management	Planned projects have time or cost overruns, poor workmanship, contractors accident and injuries, complaints from public.	Low	Projects agreed only after discussion and approval at Parish Council. External professionals contracted where expertise needed. Contact specifications prepared using external expertise where necessary and approved by Parish Council. Contractors only appointed if experienced with adequate insurance and training. Adequate on-site signage to protect public where required. Work supervised by nominated councillor. Payments made after works completed satisfactorily. Community engagements statements published, and updates provided in the parish magazine..
Website Accessibility	Council's website does not meet the accessibility standards	Medium	A website review takes place each year to ensure compliance with legislation.
Road Warden Scheme / Footpath works / Snow Warden	Accidents / damage highways, public or volunteers	Low	Only works approved in the relevant agreements with Devon County Council carried out. Training provided where required. All road warden supervised by Chapter 8 trained volunteer. Adequate equipment and safety measure put in place. Cover under Devon County Council insurance.

## Statement of Internal Control

The Parish Council Financial year runs from 1<sup>st</sup> April to 31<sup>st</sup> March

1. The Clerk/RFO to maintain a financial file containing all invoices reconciled to cheque numbers/bank authorisations and to log all remittance advices
2. Cheques/online payments need the signature of two Parish Councillors
3. Cheque stubs to be initialled by signatories
4. All payments and receipts to be entered into the cash book or computerized file.
5. The Clerk/RFO should present a budget monitoring statement at each Parish Council meeting
6. At quarterly intervals the accounts should be available for inspection, including Bank Statements, Cheque Books and Pass Books.
7. The Clerk/RFO to apply for the Precept in a timely manner.
8. Draft budget to be considered in the Autumn meeting with Final Budget and Precept approved on or before the January meeting
9. Annual Governance Statement and Annual Accounts to be prepared for inspection by the Internal and External Auditors.
10. Renew any insurance policies as required.
11. Parish Council to review the assets and Risk Assessment at least annually and maintain an up-to-date Core Documents list
12. Maintain and submit HMRC Real Time payments where required.
13. Maintain VAT records and reclaim VAT at least every two years.