

BUCKLAND NEWTON PARISH COUNCIL – RISK ASSESSMENT

PUBLIC LIABILITY					
SUBJECT	RISK IDENTIFIED/ POTENTIAL CONSEQUENCE	RISK RATING H = HIGH M= MEDIUM L = LOW	ACTION REQUIRED MANAGEMENT/CONTROL OF RISK	ACTION TAKEN	REVIEW SCHEDULE
Public Liability	<ul style="list-style-type: none"> Injury to individuals 	L	<ul style="list-style-type: none"> Adequate Insurance required Health and Safety Policy to be in place 	<ul style="list-style-type: none"> Insurance Policy with BHIB. Policy number LCO00927 (1 June 2021 to 31 May 2022) Includes Public Liability cover of £ 10 million, Legal Exps £250,000 Health and Safety Policy written, waiting to be adopted at full council 	<ul style="list-style-type: none"> Insurance policy to be reviewed annually to make sure it is fit for purpose H&S Policy added to review schedule
COUNCIL ASSETS					
Assets	<ul style="list-style-type: none"> Damage to 3rd Party Property Injury to individuals 	L L	<ul style="list-style-type: none"> Assets to be checked on a regular basis Health and Safety Policy to be in place 	<ul style="list-style-type: none"> Insurance Policy with BHIB. Policy number LCO00927 (1 June 2021 to 31 May 2022) Property Damage £181,800 Parish Pavilion – Monthly inspection Parish Field – Weekly inspection Play Area – Weekly inspection and Annual inspection done in May The Pound – Annual inspection Hountwell Pump – inspection, twice per year Grit bins – Checked by Highways and filled annually Bus Shelter – Annual inspection Fingerposts – Annual inspection 	<ul style="list-style-type: none"> Insurance policy to be reviewed annually to make sure it is fit for purpose H&S Policy added to review schedule Assets and fingerposts checked annually and are listed on a separate schedule
FINANCIAL AND MANAGEMENT RISKS					
Financial Records	<ul style="list-style-type: none"> Inadequate records Financial irregularities 	L L	<ul style="list-style-type: none"> Financial Regulations to be in place which set out requirements 	<ul style="list-style-type: none"> Financial regulations are in place and reviewed annually Reaffirmed at Annual meeting 4 May 2021 	<ul style="list-style-type: none"> Financial Regulations are on a review schedule

Bank and Banking	<ul style="list-style-type: none"> • Inadequate checks • Bank mistakes • Bank charges incurred 	L L L	<ul style="list-style-type: none"> • Financial Regulations to be in place which set out requirements • Bank Reconciliation to be carried out • To be aware of bank charges and how you might incur them • Bank Mandate should be in place • Make sure signatories are removed if they are no longer in post 	<ul style="list-style-type: none"> • Financial regulations are in place and reviewed annually • Bank reconciliation is carried out on a monthly basis and reviewed and approved at full council meetings • All bank correspondence is read and filed if appropriate • Two signatories required on each payment • Two Councillors and Clerk are signatories • Protection in place for money in back 	<ul style="list-style-type: none"> • Financial Regulations are on a review schedule • Signatories to be re-affirmed annually
Reporting and Auditing	<ul style="list-style-type: none"> • Lack of information • Not meeting transparency regulations • Legal powers 	L L L	<ul style="list-style-type: none"> • A financial report to be produced regularly • To be an agenda item at all full council meetings • Internal auditor to be appointed annually • External Auditor appointed externally 	<ul style="list-style-type: none"> • A finance report detailing invoices to be approved, money received and bank balances is given at all full council meetings. The report is discussed/reviewed and approved at each meeting, making sure that spending is in line with budget. • All payments are minuted and S137 payments are recorded • End of year accounts are presented and approved at the Annual full council meeting. • Current internal auditor has accounting qualification– all documentation provided to auditor • Current external auditor PKF Littlejohn • All documents available for inspection 	<ul style="list-style-type: none"> • Existing procedures adequate
Budget Setting and Monitoring	<ul style="list-style-type: none"> • Inadequate funding • Surplus Money • Over expenditure • Under expenditure 	L L L L	<ul style="list-style-type: none"> • Financial monitoring report to be produced and reviewed regularly 	<ul style="list-style-type: none"> • Financial report produced for each bank account on a monthly basis 	<ul style="list-style-type: none"> • Existing procedures adequate

			<ul style="list-style-type: none"> Budget document to be produced and discussed at full council meetings 	<ul style="list-style-type: none"> Financial report is reviewed at every full council meeting Budget document is produced for Councillor discussion at full council meeting. 	
Precept	<ul style="list-style-type: none"> Lack of funding Form not submitted on time 	L L	<ul style="list-style-type: none"> Budget document and financial monitoring document to be reviewed and discussed Follow instructions from District Council Table promptly at the appropriate Council meeting 	<ul style="list-style-type: none"> Precept discussed and agreed at full council meeting on 11 January 2022 Precept request form submitted on Friday 24 January 2022. Confirmation of receipt confirmed. 	<ul style="list-style-type: none"> Existing procedures adequate
VAT procedures	<ul style="list-style-type: none"> Loss of potential expenditure Not claimed correctly 	L M	<ul style="list-style-type: none"> To review VAT status of the Parish Council (whether to be registered or not) Seek professional advice when required Attend training 	<ul style="list-style-type: none"> VAT126 form is filled out and submitted at the end of each financial year. 	<ul style="list-style-type: none"> Existing procedures adequate
Annual Return	<ul style="list-style-type: none"> Completed incorrectly Not submitted in time 	L L	<ul style="list-style-type: none"> Annual return is completed and submitted by Clerk in prescribed time frame Annual return is reviewed by internal auditor and report is received at full council meeting Annual return is presented at full council meeting, to be reviewed, approved and signed Annual return is sent to external auditor or Exemption certification is submitted – whichever is appropriate/required for that financial year 	<ul style="list-style-type: none"> Exemption Certificate submitted on time All required documentation on website The provision for the Exercise of Public Rights displayed on notice board and website 	<ul style="list-style-type: none"> Existing procedures adequate
Income Collection	<ul style="list-style-type: none"> Theft 	L	<ul style="list-style-type: none"> Issue receipts at time of collection 		<ul style="list-style-type: none"> Existing procedures adequate
Petty Cash	<ul style="list-style-type: none"> Theft 		<ul style="list-style-type: none"> Withdraw petty cash system Expenses to be paid (by cheque or BACS) once receipt received 	<ul style="list-style-type: none"> Expenses are agreed at full council meeting 	<ul style="list-style-type: none"> Existing procedures adequate
Best Value Accountability	<ul style="list-style-type: none"> Work awarded incorrectly Overspend on services 	L L	<ul style="list-style-type: none"> Financial Regulations to be in place which set out requirements 		<ul style="list-style-type: none"> Existing procedures adequate

Awarding contracts			<ul style="list-style-type: none"> • Normal practise is to seek, if possible, more than one quotation • For major work competitive tenders would be sought • If problems encountered with a contract the Clerk would investigate the situation and report to the Council 		
EMPLOYER LIABILITY					
Salaries and Associated costs	<ul style="list-style-type: none"> • Salary paid incorrectly • Unpaid Tax to Inland Revenue 	L L	<ul style="list-style-type: none"> • Payment to employees to be approved at full council meetings • Details of payments included in financial report • Approved software to be used • Use telephone service advice line 	<ul style="list-style-type: none"> • HMRC – Basic Paye Tools is used • Clerk receives regular newsletters and updates from HMRC 	<ul style="list-style-type: none"> • Existing procedures adequate
Pension	<ul style="list-style-type: none"> • Not registered 	L	<ul style="list-style-type: none"> • Complete registration with pension regulator 	<ul style="list-style-type: none"> • Registered with Pension regulator 	<ul style="list-style-type: none"> • Existing procedures adequate
Employment documents	<ul style="list-style-type: none"> • No contract in place • Not meeting legal requirements 	L L	<ul style="list-style-type: none"> • Have employment contracts in place • Appraisal to be carried out • Make sure Clerk is aware of working at home guidelines • Adhere to employment law 	<ul style="list-style-type: none"> • Contract in place • Date for appraisal to be arranged • Clerk has completed VDU work station checklist 	<ul style="list-style-type: none"> • Existing procedures adequate
LEGAL LIABILITY					
Legal Liability	<ul style="list-style-type: none"> • Acting within the law 	L	<ul style="list-style-type: none"> • Clerk to be CiLCA qualified • Seek external advice where appropriate • Have policies in place 	<ul style="list-style-type: none"> • Clerk currently working through CiLCA qualification • PC member of SLCC • PC member of DAPTC • Current policies are being reviewed 	<ul style="list-style-type: none"> • Existing procedures adequate
Statutory Documents	<ul style="list-style-type: none"> • Not accurate • Legal requirement not met 	L L	<ul style="list-style-type: none"> • Financial Regulations to be in place which set out requirements • Standing orders in place which set out requirements 	<ul style="list-style-type: none"> • Agenda displayed on notice board and website at least three clear days prior to meeting 	<ul style="list-style-type: none"> • Existing procedures adequate

			<ul style="list-style-type: none"> Adhere to Transparency code for smaller authorities 	<ul style="list-style-type: none"> Minutes are approved and signed at next full council meeting. Minutes are published on the website All documents available for inspection 	
Data Protection	<ul style="list-style-type: none"> Legal requirement not met 	L	<ul style="list-style-type: none"> Data Protection Policy, Data Privacy Notice, Subject Access Request Policy and a Data Breach Policy in place, displayed on website 	<ul style="list-style-type: none"> Clerk has attended training Councillors have been aware of GDPR and have completed a checklist regarding security compliance 	<ul style="list-style-type: none"> Policies added to schedule Existing procedures adequate
Freedom of Information	<ul style="list-style-type: none"> Legal requirement not met 		<ul style="list-style-type: none"> The Council has a Publication Scheme in place. Information on website 		<ul style="list-style-type: none"> Policies added to schedule Existing procedures adequate
Planning Responses	<ul style="list-style-type: none"> Missing response deadline 	L	<ul style="list-style-type: none"> Timetable for discussion by Councillors Clerk to ask for extension to response date if required 	<ul style="list-style-type: none"> Planning applications are circulated to Councillors with response date specified Clerk given delegated responsibility to summarise Councillor responses, if application falls between meetings Council's decision is recorded in minutes 	<ul style="list-style-type: none"> Existing procedures adequate
Council Records	Loss through: Fire Theft Damage Corruption	L L L L	<ul style="list-style-type: none"> Records should be kept in a secure place Regular back up of computer should be carried out Virus protection in place 	<ul style="list-style-type: none"> Paper records are stored at the home of the Clerk in a locked metal filing cabinet Electronic records are stored on the Council laptop – data is backed up on a memory stick 	<ul style="list-style-type: none"> Existing procedures adequate
MEMBER LIABILITY					
RFO Integrity	Fraud by staff	L	<ul style="list-style-type: none"> Written references to be obtained Fidelity Insurance to be in place 	<ul style="list-style-type: none"> Two references in place for RFO Fidelity insurance in place for £250,000 All cheques signed by two Councillors 	<ul style="list-style-type: none"> Existing procedures adequate

				<ul style="list-style-type: none"> Bank Balances and Bank Reconciliation checked at full Council meeting Independent audit carried out 	
Members	Register of Interests, not completed or recorded Inappropriate behaviour	L	<ul style="list-style-type: none"> All Councillors to complete register of interest forms Agenda item at all meetings Members to adhere to the adopted Code of Conduct 	<ul style="list-style-type: none"> All Councillors have completed the new electronic register of interest forms. Any interest declared is recorded in minutes Amended code of conduct currently under review and discussion 	<ul style="list-style-type: none"> Existing procedures adequate Adoption of new Code of Conduct due to be on Agenda of March meeting
Meeting Location	<ul style="list-style-type: none"> Not adequate Not lawful 	L L	<ul style="list-style-type: none"> Meetings are held in the village hall, which has appropriate facilities for Clerk, Councillors and General public 	<ul style="list-style-type: none"> Risk assessment for meetings completed 	<ul style="list-style-type: none"> Reviewed monthly and amended if required

Buckland Newton Parish Council Risk Assessment	Adopted	12 April 2022	Min ref: 2022/4-10
	To be reviewed	Annually	