

## Sessay and Hutton Sessay Parish Council Risk Assessment

### Notes

**“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.

<b>FINANCE AND MANAGEMENT</b>				
<b>Subject</b>	<b>Risk(s) Identified</b>	<b>H / M / L</b>	<b>Management/Control of Risk</b>	<b>Review/Assess/Revise</b>
Council inquorate	Risk of Council not being able to make decisions	M	Procedures in place to co-opt additional Councillor/s or hold a bye-election	Existing procedure adequate
Business continuity	Risk of Council not being able to continue its business due to an unexpected or tragic circumstance	L/M	Council to prepare a continuity plan In the event of the Clerk being indisposed, the Chairman to contact the Yorkshire Local Councils Associations (YLCA) for advice and/or locum Clerk.	Existing procedure adequate Prepare Plan
Precept	Adequacy of precept Requirements not submitted to HBC Amount not received by Sessay PC	L L L	The Council reviews the Precept requirement annually at the November 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. The Council agrees the amounts set for the specific budget headings for the following year, the total of which is resolved to be the precept amount to be requested from Hambleton District Council. This figure is submitted by the Clerk in writing to HBC. The Clerk informs Council when the monies are received.	Existing procedure adequate.
Financial records	Inadequate records Financial irregularities	L L	The Council has Financial Standing Orders that set out the requirements. These are reviewed every four years, after an election, or when circumstances necessitate. The internal auditor carries out an annual inspection of the records, cash book and accounts.	Existing procedure adequate. Review the Financial Standing Orders when necessary.

Council records	Loss through: theft fire damage/loss	L L L	The Parish Council records are stored at the home of the Clerk. Records kept include minute books, financial records for 6 years and insurance documents for 40 years (where available).	Existing procedure is adequate.
Bank and banking	Inadequate checks Bank irregularities/mistakes Loss Charges	L L L L	The Council has Financial Standing Orders that set out the requirements for banking, cheques and reconciliation of accounts. Should the bank make errors in processing cheques, this would be dealt with immediately by the Clerk by informing the bank and awaiting their correction. The Clerk reviews the Councils banking arrangements regularly, monitors the account and prepares an annual cash flow projection to prevent the account becoming overdrawn and bank charges accruing. The internal auditor carries out a bank reconciliation.	Existing procedure adequate. Review the Financial Standing Orders when necessary and bank signatory list, especially after an election. Monitor the bank statements monthly.
Cash/cheques	Loss through theft or dishonesty	L	The Council has Financial Standing Orders that set out the requirements. Cheques received are banked as soon as practicable. The Council does not hold Petty Cash. Cheques are signed by two Councillors at a meeting, or in the presence of the Clerk. The Clerk holds the cheque book. The Council's insurance policy has a Fidelity Guarantee.	Existing procedure adequate. Review the Financial Standing Orders when necessary. Ensure Fidelity Insurance is adequate.
Litigation	Legal action taken against the Council	L	The Council's insurance policy has public and employer liability cover.	Ensure Liability Insurance is 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 Full Parish Council Meetings.	Existing procedure is adequate All activities and payments Minuted.
Payments	Incorrect/false invoice received	L	The Council has Financial Standing Orders that set out the requirements. All invoices are checked on receipt by the Clerk. All payments are entered in the cash book and minuted. The internal auditor inspects the invoices	Existing procedures adequate
Grants - payable	Power to make grants Authorisation of Council to pay	L	All applications for grants are subject to the required Council process of approval and are minuted. The power used to make the expenditure is recorded.	Existing procedure adequate. Parish Councillors request a copy of s137 or s19 rules if required. Advice from YLCA may be sought  A policy to be developed
Grants - receivable	Receipts of Grant - Not received Conditions not satisfied	L	The Parish Council may make application for grants for which it qualifies. Any grants received are reported to the Council at the next meeting, and entered in the cash book. Grants awarded are subject to terms and conditions to be satisfied.	Existing procedures adequate. The Parish Council as a whole is responsible for making the grant application and for discharging any terms and conditions.

Best Value Accountability	Work awarded incorrectly Overspend on services	L	The Council has Financial Standing Orders that set out the requirements. More than one quotation is required for any substantial work to be undertaken for goods or services. For major contract services, formal competitive tenders would be sought.  All goods/work/services to be procured is reported to the Council and decisions minuted.	Existing procedure adequate. Review Financial Regulations regularly.
Salaries and assoc. costs	Salary paid incorrectly	L	The Parish Council pays the Clerk in accordance with the NALC Salary Scheme for part time Clerk's. Salary rates are reviewed annually at the Annual Meeting of the Council and applied from 1st April each year.	Existing payment system is adequate.
Clerk/other employees	Loss of Clerk  Loss by Clerk  Actions taken by Clerk	L  L  L	A contingency fund should be established to enable training for the CiLCA qualification in the event of the Clerk resigning. The requirements of the Fidelity Guarantee insurance to be adhered to with regards to loss The Clerk should be provided with relevant training, reference books, access to any necessary support and legal advice required to undertake the role.	Consider Membership of SLCC. Include in budget when setting precept. Purchase reference books where necessary. Membership of YLCA and the SLCC. Undertake annual performance review. Monitor working conditions, health and safety requirements and insurance regularly.
Clerk allowances/ expenses	Clerk over-paid	L	The Clerk reports any expenses to be claimed to the Council for approval and retains receipts. Expenses are monitored, and also audited by the internal auditor. No allowances are allocated to Parish Councillors.	Existing procedure adequate.
Election costs	Risk of an election cost	L/M	Risk is highest in an election year. When an election is due the Clerk is provided with an estimate of costs from the District Council for a full election and for an uncontested election. There are no measures that can be applied to minimise the risk of having a contested election as this is part of the democratic process.	Existing procedure adequate.
VAT	Re-claiming	L	The Clerk may reclaim an 'insignificant' amount of VAT at the end of each financial year from HMRC	The Council's Financial Standing Orders to be reviewed
Internal Audit	Not undertaken Outside Time Scale	L L	The Clerk arranges the internal audit annually following the Annual Meeting of the Council to meet the external auditors deadline. All financial records are inspected and a bank reconciliation undertaken. Any issues identified are reported to the Council. The comments are posted on the Council's website.	Existing procedure adequate
Annual return	Submit within time limits	L	The Annual Return is completed by the Clerk who is also the Responsible Financial Officer and considered and signed by the Council at the Annual Meeting. Any issues identified are reported to the Council. The Comments are posted on the Council's website.	Existing procedures adequate.

Insurance	Adequacy Cost Compliance Fidelity Guarantee	L L L L	The Council obtains insurance annually to mitigate against risks. The Council's Financial Risk Management Policy sets out details of the cover.	Existing procedure adequate. Review insurance provision annually. Review of compliance.
Data protection	Policy Provision Council data is shared/mis-used	L/M	The Council is registered with the Information Commissioners Office. The Clerk maintains all records subject to data protection.	Ensure annual renewal of registration. Ensure Council data is not shared through suitable policy development
Freedom of Information Act	Policy Provision Unable to provide information	L/M	The Council has a model publication scheme for Local Councils in place. Most information is now available via the Councils website. The Council is able to request a fee for information requested to cover the cost of consumables and the Clerk's time.	Existing procedure adequate
Meeting location	Adequacy Health & Safety	L	The Parish Council Meetings are held at the Village Hall. The Clerk holds a key. The premises and the facilities are considered to be adequate for the Clerk, Councillors and the Public who attend from a Health & Safety and comfort perspective.	Existing location adequate.

## ASSETS

Subject	Risk(s) Identified	H / M / L	Management/Control of Risk	Review/Assess/Revise
Street Furniture/ Signs	Loss or Damage Risk/damage to third party(ies)/ property Road side safety	L L L	An asset register is kept up to date and insurance held at the appropriate level for all items. Regular checks made by Members of the Parish Council or Clerk.	Existing procedure adequate. Review insurance requirements annually. Maintain register
Noticeboards	Loss or damage Risk/damage/injury to third party(ies)/property	L/M L/M	Parish Council has two notice boards within the Parish. All locations have approval by relevant parties, insurance cover and are inspected regularly by the Clerk. Any repairs/maintenance requirements brought to the attention of the Parish Council.	Existing procedure adequate. Review insurance requirements annually. Maintain register. Undertake repairs promptly

## 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	L/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. A standard item for making declarations is included on each agenda.	Existing procedure adequate. Members to take responsibility to update their Register.