

Little Bardfield Parish Council Risk Assessment – Reviewed following 2020 APM

Risk assessment is a systematic general examination of working conditions, workplace activities and environmental factors that will enable the Parish Council (PC) to identify any and all potential risks. The PC, based on a recorded assessment, will take all practical steps to reduce or eliminate risks, insofar as is practically possible. This document has been produced to enable Little Bardfield PC to assess the risks that it faces and satisfy itself that it has adequate steps to minimise them.

Subject Financial and Management	Risk(s) Identified	H/M/L 2020/21	Management/Control of Risk	Review/Assess/Revise 2020/21
Budgeting and Precept	Adequacy of Precept in order for the PC to carry out its statutory duties Revised following the findings of the Internal Auditor and agreed at the APM May 2019	L	<p>The Council shall review its three year forecast of revenue and capital receipts and payments. It shall thereafter formulate and submit proposals for the following financial year to the council not later than the end of [November] each year including any proposals for revising the forecast.</p> <p>The RFO must each year, by no later than [January], prepare detailed estimates of all receipts and payments including the use of reserves and all sources of funding for the following financial year in the form of a budget to be considered by the Council.</p> <p>The Council shall consider annual budget proposals in relation to the Council's three year forecast of revenue and capital receipts and payments including recommendations for the use of reserves and sources of funding and update the forecast accordingly.</p> <p>The Council shall fix the precept, and relevant basic amount of council tax to be levied for the ensuing financial year not later than by the end of January each year. The RFO shall issue the precept to the billing authority and shall supply each member with a copy of the approved annual budget.</p> <p>The approved annual budget shall form the basis of financial control for the ensuing year.</p>	Existing procedure adequate.
Financial records	Inadequate records Financial irregularities	L L	The PC has financial regulations which set out the requirements.	Existing procedure adequate. Review the financial regulations regularly.
Bank and banking	Inadequate checks. Bank's mistakes	L L	The PC has financial regulations which set out banking requirements. Monthly reconciliation.	Existing procedure adequate. Existing procedure adequate.
Reporting and auditing	Information communication	L	Financial information is a regular agenda item (Finance) and is discussed/reviewed at each meeting.	Existing procedure adequate.
Grants	Receipt of Grant	L	The PC receives regular grants from Uttlesford District Council.	Existing procedure adequate.
Charges/rents receivable	Payment of rents	L	The PC does not presently receive any regular rents.	Procedure would be put in place if required.
Grants and support payable	Power to pay Authorisation of PC to pay	L	All such expenditure goes through the required PC process of approval, minuted and listed accordingly if payment is made under S137 expenditure powers.	Existing procedure adequate.

Best value Accountability	Work awarded incorrectly.	L	Normal PC practice would be to seek if possible, more than one quotation for any substantial work to be undertaken. For major work competitive tenders would be sought. If problems arose with a contract the Clerk would investigate the situation and report to the PC.	Existing procedure adequate.
	Overspend on services.	M		Include when reviewing financial regulations.
Salaries and associated costs	Salary paid incorrectly Unpaid tax to Inland Revenue	L L	The Clerk's salary is the only one paid and in accordance with the Government framework.	Existing procedure adequate.
Employees	Health and safety.	L	All employees to be provided with adequate direction and safety equipment needed to undertake their role.	Monitor health and safety requirements and insurance annually.
VAT	Reclaiming/charging	L	The PC has financial regulations in place which set out the requirements.	Existing procedure adequate.
Annual Return	Submit within time limits	L	Employer's Annual Return is completed and submitted online within the prescribed time frame by the Clerk. The Annual Return is completed and signed by the PC, submitted to the internal auditor for completion and signing, checked and then sent to the external auditor within the time frame.	Existing procedure adequate.
Legal powers	Illegal activity or payments	L	All activities and payments within the powers of the PC to be resolved at full PC meetings, including reference to the power used under the Finance section of meeting agendas.	Existing procedure adequate.
Quorum requirements	Insufficient Councillors attending meetings	L	To be in quorum three Councillors are required to be present.	Existing procedure adequate.
Quorum requirements	Mass resignation by Councillors	L	Uttlesford DC and EALC to be informed. Notices to be placed on notice boards and website. Business would be suspended until new council elected.	Existing procedure adequate.
Minutes/agendas	Accuracy and legibility	L	Minutes and agendas are produced by the Clerk in the prescribed manner and adhere to legal requirements. Minutes are approved and signed at the next PC meeting.	Existing procedure adequate.
Notices, Statutory documents	Business conduct	L	Agenda displayed according to legal requirements. Business conducted by the PC should be managed by the Chair.	Councillors adhere to the Code of Conduct.
Member's interests	Conflict of Interest.	L	Declarations of interest by Members at PC meetings.	Existing procedure adequate. Councillors take responsibility to update the Register.
	Register of Member's interests	M	Register of Member's interest forms to be reviewed regularly.	
Insurance	Adequacy and cost	L	An annual review is undertaken of all insurance arrangements. Employer and employee liabilities a necessity and within policies.	Existing procedure adequate. Insurance reviewed annually.
	Compliance	L	Ensure compliance measures are in place.	
General Data Protection Regulations (GDPR)	Policy provision	M	The PC adheres to the GDPR. The PC has a model adherence policy in place. A General Privacy Notice has been placed on the website and noticeboards. A copy of the NALC Toolkit is appended to the hard copy of the Risk Assessment.	Review procedure annually.
Freedom of information (FOI)	Policy provision	L	The PC has a model publication scheme in place. To date there have been no requests under FOI	Monitor any FOI requests.
		M	The PC is aware that if a substantial request was made it could create a number of additional hours for which the PC could request a fee to supplement those extra hours.	
Physical equipment or areas				
Assets	Loss or damage Risk/damage to third party's property	L	An annual review is undertaken for insurance provision.	Existing procedure adequate.
		L		
Maintenance	Poor performance of assets or amenities	L	All PC assets are regularly reviewed and maintained. All repairs and relevant expenditure for any repair/replacement is actioned/authorised in accordance with the correct PC procedures.	Existing procedure adequate.
Notice boards	Risk of damage	L	The PC currently has three notice boards. No formal inspections are in place but any reports of damage or faults are reported to the PC and dealt with in accordance with the correct PC procedures.	Existing procedure adequate.

Meeting locations	Adequacy Health and safety	L M	The PC meetings are held in a venue considered to have appropriate facilities for the Clerk, Councillors and the general public.	Existing procedure adequate.
Paper PC records	Loss through Damage Theft Fire	L L M	The PC records are currently stored at the home of the Clerk Records include historical correspondence, minutes, insurance and bank records.	Damage (apart from fire) and theft is unlikely so existing procedure adequate.
Electronic PC records	Loss through Damage Theft Fire Corruption of Laptop	L L M M	The PC electronic records are stored on the PC Laptop held with the Clerk at her home.	Existing procedure adequate. The Laptop is now backed up to the Cloud. Its data can be accessed remotely should the Laptop be destroyed or lost.