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**Wherstead 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 all reasonable 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 Wherstead 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 procedure was followed:

1. Topic Area identified
2. Identify the areas to be reviewed.
3. Identify what the risk might be – High, Medium or Low.
4. Evaluate the management and control of the risk and record all findings.
5. Review, assess and revise as required.

**Topic Area Area Reviewed Risk Evaluation Review**

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| **Business Continuity** | Risk of Council not being able to continue.  its business due to an unexpected or tragic circumstance    Unable to hold physical meetings. | Low  Low | Areas of concern-Clerk and Council work closely to share information.  Documents saved on USB which is backed up after every Parish Council meeting.  Passwords for clerk’s laptop and email address etc saved in notebook with back up USB in locked safe at Clerks address which, if necessary, could be passed to the Council.  Council has used Zoom during Covid 19 successfully. Procedure could be used again if necessary. | Existing procedure adequate |
| **Financial Records** | Inadequate records      Financial irregularities | Low      Low | The Council has Financial Regulations which set out the requirements.  A financial report and reconciliation are produced for each PC meeting which would flag any irregularities. | Regularly review regulations for adequacy  Existing procedure adequate |

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| **Salaries and associated costs** | Salary paid incorrectly.    Wrong hours paid.    Wrong rate paid.    Wrong deductions of NI  or Tax    Unpaid Tax & NI contributions to the  Inland Revenue | Low    Low    Low    Low      Low | | | The Parish Council authorises the appointment of the Clerk/RFO together with salaries. A contract is produced and signed.  Payroll is dealt with by SALC who are responsible for checking correct NI and Tax.  Salary Payments are authorised at each parish council meeting and are accompanied by the relevant payslip allowing Councillors to check hourly rate and number of hours paid. | Existing procedure adequate  Any issues with NI/Tax would be raised with SALC Payroll |
| **Financial Reserves** | Adequacy including  contingency | Low | | | Reviewed at Full Council meeting as part of the budget planning process. Budget is monitored throughout the year.  Consideration given to future spending plans for the village  Legislation followed regarding amount of reserves, earmarked  reserves and Election Costs | Existing procedure adequate |
| |  | | --- | | **Standing Orders, Policies Out of date, relevance** | | Out of date, lacking relevance. Not adhering  To current legislation | Low | | | All standing orders, policies and procedures reviewed annually  or if new legislation received and updated if required.  Clerk to maintain planner and monitor legislation from SALC, NALC. | Existing procedure adequate |
| **Employees** | Fraud by staff              Health & Safety  Staff absence | Low              Low  Low | | | All payments need two authorisers both by cheque and electronically. The Council review the bank statement at every meeting and bank balances are reported. A copy of the up-to-date accounts are sent to all councillors prior to a meeting.  The requirements of the Fidelity Guarantee insurance to be adhered to with regards to fraud. Disciplinary policy to be followed.  The Clerk should be provided with relevant training, reference books, access to assistance and legal advice required to undertake the role.    WPC Health and Safety policy to be referred to.    WPC Absence policy to be referred to. | Existing procedure adequate.  Membership of SALC for guidance.          Policies to be reviewed annually |
| **VAT** | VAT not reclaimed | Low | | | VAT reclaim to be made by RFO at year end and verified at Full Council Meeting. RFO to report when payment received. | Existing procedure adequate | |
| **Grants to local organisations**  **(Donations)** | Legality of payment, appropriate authorisation | Low | | | Requests for grants should be made in writing. Grants/Donations made if Parish Council has specific power to do so. Amount of donation considered in line with budget. Decision taken by Full Council | Existing procedure adequate | |
| **Direct Costs and Overhead Expenses** | Goods not supplied  Incorrect Payment amount | Low | | | Purchases reported at Parish Council meeting.  Amount checked with invoice and verified at Parish Council meeting as part of the finance process | Existing procedures adequate | |
| **Legal Powers** | Illegal activity or  payments | Low | | | All activity and payments within the powers of the Parish Council to be resolved and minuted at Parish Council Meetings.  Checks are carried out as part of internal audit procedure.  The Clerk reports any issues to Full Council. | Existing procedures adequate | |
| **Minutes/Agendas/Notices Statutory Documents** | Accuracy and legality | Low | | | Minutes and Agendas are produced in the prescribed method by the Clerk and adhere to the legal requirements.  Minutes are approved and signed at the next  Council meeting.  Minutes and Agendas are displayed according to the legal requirements. | Existing procedure adequate.        Existing procedure adequate.    Members take responsibility to update their Register. Annual agenda item to remind Councillors and minute compliance. | |
| **Members interests** | Conflict of interest        Register of Members  interests | Low        Low | | | Declaration of interest made at every PC meeting and recorded in minutes. Code of Conduct signed and adhered to by Councillors  The Register of Members’ Interest forms must be reviewed annually by Councillors. Link to register of interests on Website |
| **Insurance** | Adequacy    Cost    Fidelity Guarantee | Low    Low    Low | | | An annual review is undertaken (before the time of the policy renewal) of all insurance arrangements in place.  Employers and Employee liability insurance is a necessity and must be paid for.  Ensure Fidelity checks are in place. | Existing procedure adequate.    Review insurance  provision annually.        Existing Procedures  Adequate | |
| **Data protection** | Policy  Provision | Low | | | The Council is registered with the Information Commissioner and pays £35 annually to keep the registration up to date. |
| **Assets** | Loss or Damage    Risk/damage to third party(ies)/property | | Low    Low | An annual review of assets is undertaken for insurance purposes. Maintenance takes place when required.  Adequate insurance cover in place. | | Existing procedure adequate. |
| **Maintenance** | Assets not maintained, repaired, or replaced. | | Low | All assets owned by the Parish Council are reviewed regularly and maintained. All repairs and relevant expenditure for these repairs are actioned/authorised in accordance with the correct procedures of the Parish Council.    All assets are insured and reviewed annually. | | Existing procedure adequate.        Provision is adequate |
| **Meeting location** | Adequacy    Health & Safety | | Low    Low | The Parish Council Meetings are held at The Room, Wherstead.  The premises and the facilities are considered to be adequate for the Clerk, Councillors and Public who attend from Health and Safety and comfort aspects. | |
| **Council records – paper** | Loss through theft  fire  damage | | Medium | The Parish Council paper records are stored at the Clerk’s home in a locked storage cabinet. Most records are kept electronically  Historic records dating back to 1944 are held in filing cabinets at The Room | | Damage (apart from fire) and  theft is unlikely. However old records kept in The Room should be looked at and possibly destroyed, sent to the Records Office or ensure they are recorded and stored appropriately.  Provision is adequate. |
| **Council records - electronic** | Loss through theft, fire, damage, corruption of computer | | Low | The Parish Council’s electronic records are stored on USB and not on the hard drive of the Clerk’s laptop. Records are regularly backed up after each Parish Council meeting (bi-monthly). Norton security on laptop.  Emails are not backed up however access to the Parish Clerk email account could be obtained using the address and password from a different device. | |

Prepared By – Samantha Barber Parish Clerk and RFO

Date – 05/01/2024

Approved By ……………………………………………………….

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At a meeting of the Parish Council on ……23rd January 2024