



GREAT & LITTLE PRESTON PARISH COUNCIL

RISK ASSESSMENT/MANAGEMENT DOCUMENT 2022/23

Definition of Risk Management

Risk is the threat that an event or action will adversely affect an organisation's ability to achieve its objectives and to successfully execute its strategies. Risk management is the process by which risks are identified, evaluated and controlled. It is a key element of the framework of governance together with community focus, structures and processes, standards of conduct and service delivery arrangements.

Great & Little Preston Parish Council is committed to identifying and managing risks, using the following procedures and to ensure that risks are maintained at an acceptable level. Any action that is felt necessary will be taken by Great & Little Preston Parish Council. The Clerk will review risks on a regular basis, including any newly identified risks and will report back to the Parish Council. The review will include identification of any unacceptable levels of risk.

The Council is aware that although some risks can never be eliminated fully, it has in place a strategy that provides a structured, systematic and focused approach to managing risk, which:

- Identifies the subject
- Identifies what the risk may be
- Identifies the level of risk
- Evaluates the management and control of the risk and records findings
- Reviews, assesses and revises procedures if/ when required.

AREA	IDENTIFIED RISK	LEVEL OF RISK	CONTROLS	ACTION REQUIRED
FINANCIAL				
Precept	Adequacy of precept in order for Council to carry out Statutory duties	L	• Annual budget produced • The Council receives bi-monthly budget report. • <u>Bi-Monthly</u> information and budget monitoring allows Council to estimate standing costs and costs of projects for the subsequent years.	• No action required. • No action required. • Xero system gives variance for budget monitoring and Clerk produces a forecast. New Scribe finance system [2022-23] can produce all reports required.
Financial records	Inadequate records leading to financial irregularities	L	• Financial Regulations sets out requirement for production of records at meetings.	• No action required as long as regulations are followed.



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Bank and banking	Inadequate checks/ bank mistakes	L	- Financial Regulations set out for banking requirements and controls in place for electronic banking. - Monthly bank reconciliation statement	- Yes - Councillors receive bi-monthly statements /Xero docs. which are reconciled every month
Reporting and auditing	Communication of information	L	- Financial matters are a regular item on the Agenda of the Council bi- monthly meetings. - Bi- monthly checks by Councillors	- No action required. - Existing procedure adequate
Wages and associated costs	Salaries paid incorrectly Incorrect HMRC NI and PAYE payments	L	- Salary payments included in monthly invoices listed for payment, checked by designated Councillor(s). - HMRC monthly payments included in invoices listed for payment & checked by designated Councillor.	- Salary, hours and payment are checked each month. No action required. - Existing procedure adequate
Best value accountability	Work awarded incorrectly. Overspend on services	L	- Parish Council procedure (as per Financial Regulations) to seek 3 estimates for all work estimated to cost over £100 and below £3000. - For major projects, 3 quotes should be sought or the competitive tendering process would be initiated (as per Financial Regulations)	- No action required. - Existing procedure adequate
VAT	Unclaimed VAT refunds	L	- Refunds from HMRC for reclaimed VAT noted in the Financial Schedule and reported at meetings. - VAT incurred displayed in separate column in cash book.	- No action required. - Existing procedure adequate
Annual return (to external auditors) Agar	Submission within time limits to avoid financial penalties	L	Figures for Annual return presented to Council for approval and signing. Subsequently sent to internal auditor for completion and signing before being sent for External Audit.	- No action required. - Existing procedure adequate



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Council records				
Paper records	Loss of essential records through theft and/or fire damage.	L	- Minutes, leases and historical correspondence are stored in lockable metal cabinet at the Village Hall - All current Parish Council financial records are stored at home of clerk. Previous years financial records are stored in a lockable filing cabinet at the Village Hall.	- All relevant documents now stored in lockable filing cabinets as stated - Clerk holds and stores current financial records. Previous years stored in lockable filing cabinets as above.
	Council Minutes, leases and historical correspondence.	L		
	Financial records.	L		
Electronic records	Loss through; theft, fire damage or corruption of computer	L	- Parish Council electronic records are stored on the Parish Council laptop at the home of the Clerk. - Back-ups of electronic data are made at regular intervals - Data transferred to an encrypted portable hard drive on monthly basis, held by Clerk.	- No action required. - Existing procedure adequate - Query -confirmation required on this - Data stored on hard drive and in the cloud, only accessible by Clerk.
Statutory obligations regarding documents	Accuracy and legality of notices, agendas, Minutes	L	- Minutes produced in the prescribed manner by the Clerk and adhere to legal requirements. - Minutes are approved, signed and dated at the next meeting of the Council/Committee. - Agendas and notices are produced in the prescribed manner by the Clerk and adhere to legal requirements. - Agendas and notices are displayed according to legal requirements.	- No action required. - Now being signed at the meeting. - Existing procedure adequate - Existing procedure adequate
Employment issues				
Working hours	Over payment of wages for hours worked	L	- Council has responsibility for monitoring of hours worked for the Clerk, our only employee. - Time sheets submitted by the clerk - Salary payment and expenses submitted on a monthly basis. Presented as	- No action required. - Existing procedure adequate - Check that an accurate



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			invoices for approval and payment at meetings.	and detailed wage slip is produced
Working conditions	Council non-compliant with contractual obligations; leading to discontented workforce.	M	Annual review of staff performance and working relationship with the Council.	- Reviews during the last year. - Delegated staff have access to reviews, etc.
Fraud	Fraud by employees	L	- Requirements of Fidelity Guarantee within insurance provision. - Regular checks and internal controls on financial activity including reconciling bank statement with Xero/copy invoices	- No action required. - Internal controls may need refining on existing procedures.
HRC/PAYE Annual return	Submission within time limits to avoid financial penalties	L	- PAYE contributions are paid regularly and correctly. - Employers Annual Return to HMRC completed and submitted online within the required time frame by Clerk/RFO	- Direct Debit payments made on a regular basis. - Councillors need to check this and must be given this information
Insurance provision				
Adequacy	Insurance provision inadequate for the risk identified	L	Annual review is undertaken of all insurance arrangements	- No action required. - Existing procedure adequate
Cost	Best value practice not undertaken	L	Cost of insurance provision and service provided by said provider reviewed annually.	- No action required. - Existing procedure adequate (on a 3 year agreement)
Other				
Freedom of information provision	Non-compliance with Freedom of Information Act statutory requirements	L	- Council has Model Publication scheme available on website and hard copy from the Clerk - Freedom of Information Request Policy	- No action required. - Existing procedure adequate
Data protection	Non-compliance with Data Protection Act and GDPR statutory requirements for registration as data controller	M	- Clerk/RFO and members undertaken training - Council registered with ICO as a Data Controller - Data/information audit complete and reviewed regularly	- No – investigate training possibilities - No further action - Updated and ready for Annual PC meeting



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			• Privacy notices available on website • Consents log live • Policy for review of consents in place • Retention and disposal policy adopted. • Security Incident Procedure/policy in place	• Yes • Yes • To be addressed • To be addressed • Yes
Legal powers	Illegal activity and/or payments	L	• All actions of the Parish Council noted in Minutes presented to all members. • All resolutions for payment resolved at bi-monthly meetings of Parish Council.	• Legal powers should always be explored and minuted and if possible recorded in Scribe • Existing procedure adequate
Members interests	Non-registration of Disclosable Pecuniary interests leading to criminal prosecution	L	• Request for all members to declare any interests in business to be considered at all meetings. • Registration of interests by members on prescribed form. • Responsibility of individual member to declare said interests. • Register of interests link displayed on parish council website.	• Clerk to report to monitoring authority/police if • No action required. • Existing procedure adequate • Yes
Assets Maintenance	Loss or damage. Risk damage to third party	L	• Annual review of assets undertaken for both insurance provision and external audit requirements.	• No action required. • Existing procedure adequate
Play areas	Damage to equipment. Risk to third parties	L	• Regular checks undertaken by Contractor • Clerk possesses emergency powers to deal with urgent repairs. • Half yearly operational and maintenance inspection undertaken by play equipment specialist • Bi-annual safety inspection undertaken to RoSPA standards and report presented to Council for action. • Public Liability insurance in place.	• No further action • No action required. • Existing procedure adequate • Yes – No further action
Notice boards	Damage to equipment.	L	• Regular checks undertaken by	• No action required.



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Dog bins Salt/grit bins Benches	Risk to third parties		clerk/members and reported • Clerk possesses emergency powers to deal with urgent repairs. • Notice board provision considered by council on an annual basis. • Public Liability insurance in place.	• Existing procedure adequate
Open spaces & Trees	Damage to equipment. Risk to third parties	L	• Clerk possesses emergency powers to deal with urgent maintenance work. • Open space provision considered by Council on a bi-annual basis. • Public Liability insurance in place.	• No action required. • Existing procedure adequate
Assets	Poor performance of assets	L	• All assets owned by Parish Council are reviewed annually. • All repairs and relevant expenditure authorised in accordance with correct procedures of the Parish Council. • All assets insured. • Insurance provision reviewed annually.	• No action required. • Existing procedure adequate • Insurance checked for accuracy
Meeting location	Premises inadequate for needs of Council and inaccessible for members of the public	L	• All face to face meetings of Great & Little Preston Parish Council are held in the Village Hall, which has adequate facilities for the hosting of meetings.	• No action required. • Existing procedure adequate
Council land	Unauthorised access to council land		• Unauthorised encampment policy in place, giving the Clerk powers to act where necessary	• No action required

KEY
LEVEL OF RISK:
L: LOW
M: MED
H: HIGH

Signed by Clerk: S. Bath

Signed by Chair: A. Dickinson

Date: 25th May 2022