



## **GREAT & LITTLE PRESTON PARISH COUNCIL**

### **RISK ASSESSMENT/MANAGEMENT PROCEDURES DOCUMENT 2024/25**

#### **What is 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.

Risk assessment is a systematic examination of the parish council's services & activities, assets, workforce and external environmental factors that enables the council to identify all potential risks inherent in the place or practices. Based on a recorded assessment the council should then take all practical and necessary steps to reduce or eliminate the risks, as far as is practically possible.

**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. The Council recognises that some risks can never be totally eliminated, however, it has put in place a strategy that provides a structured and systematic approach to minimising risks that may affect the council. This risk register exists to enable the Parish Council to assess the risks 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 topic
- Identify what the risk may be
- Identify the level of risk
- Evaluate the management and control of the risk and records findings
- Review, assess and revise procedures.

| AREA                              | IDENTIFIED RISK                                                                                            | LEVEL OF RISK | CONTROLS                                                                                                                                                                                                                                       | ACTION REQUIRED                                                                                                                                                                                                        |
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| <b>FINANCIAL</b>                  |                                                                                                            |               |                                                                                                                                                                                                                                                |                                                                                                                                                                                                                        |
| Topic                             | Risk                                                                                                       | H/M/L         | Management/control of risk                                                                                                                                                                                                                     | Review/Assess/Revise                                                                                                                                                                                                   |
| <b>Business Continuity</b>        | <b>Risk of Council not being able to continue its business due to an unexpected or tragic circumstance</b> | <b>L</b>      | Loss of Clerk or Loss of Council papers / electronic records. A business continuity plan holding simple key information is in place and is held by the Clerk and Chairman.                                                                     | Appropriate back-up arrangements in place. Review plan when necessary.                                                                                                                                                 |
| <b>Precept</b>                    | <b>Adequacy of precept in order for Council to carry out Statutory duties</b>                              | <b>L</b>      | Annual budget produced<br>The Council receives monthly budget report.<br><u>Bi-Monthly</u> information and budget monitoring allows Council to estimate standing costs and costs of projects for the subsequent years.                         | No - Use Scribe to assist budget setting.<br>No - Bi-monthly<br>Scribe system gave Variance for budget monitoring and Clerk produced a forecast.                                                                       |
| <b>Financial Records</b>          | <b>Inadequate records leading to financial irregularities</b>                                              | <b>L</b>      | Financial Regulations sets out requirement for production of records at meetings.<br>A separate Financial Risk Assessment is also in place.                                                                                                    | No action required.<br>BUT need to follow the guidelines                                                                                                                                                               |
| <b>Bank and banking</b>           | <b>Inadequate checks/ bank mistakes</b>                                                                    | <b>L</b>      | Financial Regulations set out for banking requirements and controls in place for electronic banking.<br>Monthly bank reconciliation statement is checked by nominated councillor.<br>Financial schedule of payments provided for each meeting. | YES - Councillors receive bi-monthly statements & Scribe docs, which are reconciled for each meeting.<br>Nominated councillor(s) to check and initial the bank statements, reconciliation sheet and payments schedule. |
| <b>Reporting and Auditing</b>     | <b>Communication of information</b>                                                                        | <b>L</b>      | Financial matters are a regular item on the Agenda of the Council bi- monthly meetings.<br>Bi- monthly checks by Councillors                                                                                                                   | No action required.<br>Existing procedure adequate                                                                                                                                                                     |
| <b>Wages and associated costs</b> | <b>Salaries paid incorrectly</b><br><br><b>Incorrect HMRC NI /PAYE/Pension payments</b>                    | <b>L</b>      | Salary payments included in monthly invoices listed for payment, checked by designated Councillor(s).<br>HMRC/Pension monthly payments included in invoices listed for payment & checked by designated Councillor.                             | Time-sheet/Flexi hours provided and checked each month. Salary paid in 12 equal monthly amounts & agreed by the council.<br>No action required.<br>Existing procedure adequate                                         |
| <b>Grants and Support Payable</b> | <b>Is there a Power to pay?</b><br><b>Is authorisation properly recorded</b>                               |               | All such payments go through the required process for council approval, minuted and recorded. If payment is made using S137 power, this is recorded specifically.                                                                              | Existing procedures adequate                                                                                                                                                                                           |

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| <b>Best Value</b>                                       | <b>Work awarded incorrectly.</b>                                                 | <b>L</b> | Parish Council procedure (as per Financial Regulations) to seek 3 estimates for all work estimated to cost over £100 and below £3000.                                                                                                                                                            | No action required.                                                                                                                  |
| <b>Accountability</b>                                   | <b>Overspend on services</b>                                                     | <b>L</b> | For major projects, 3 quotes should be sought or the competitive tendering process would be initiated (as per Financial Regulations)                                                                                                                                                             | Existing procedure adequate                                                                                                          |
| <b><u>VAT</u></b>                                       | <b>Unclaimed VAT refunds</b>                                                     | <b>L</b> | Refunds from HMRC for reclaimed VAT noted in the Financial schedule and reported at meetings.<br>VAT incurred displayed in separate column in cash book.                                                                                                                                         | No action required.<br>Existing procedure adequate                                                                                   |
| <b><u>ANNUAL RETURN (to external auditors) AGAR</u></b> | <b>Submission within time limits to avoid financial penalties</b>                | <b>L</b> | 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.<br>Existing procedure adequate                                                                                   |
| <b><u>OPERATIONAL MANAGEMENT</u></b>                    |                                                                                  |          |                                                                                                                                                                                                                                                                                                  |                                                                                                                                      |
| <b>Paper Records</b>                                    | <b>Loss of essential records through theft and/or fire damage.</b>               | <b>L</b> | Minutes, leases and historical correspondence are stored in lockable metal cabinet at The Village Hall                                                                                                                                                                                           | All relevant documents now stored in lockable filing cabinets as stated                                                              |
|                                                         | <b>Council Minutes, leases and historical correspondence. Financial records.</b> | <b>L</b> | 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.                                                                                                                          | Clerk holds and stores current financial records. Previous years stored in lockable filing cabinets as above.                        |
| <b>Electronic Records</b>                               | <b>Loss through; theft, fire damage or corruption of computer</b>                | <b>L</b> | Parish Council electronic records are stored on the Parish Council laptop at the home of the Clerk.<br>Back-ups of electronic data are made at regular intervals                                                                                                                                 | No action required.<br>Existing procedure adequate<br>Data stored in the cloud, only accessible by Clerk.                            |
| <b><u>STATUTORY OBLIGATIONS REGARDING DOCUMENTS</u></b> | <b>Accuracy and legality of notices, agendas, Minutes</b>                        | <b>L</b> | Minutes are produced in the prescribed manner by the Clerk and adhere to legal requirements.<br>Minutes are approved, signed and dated at the next meeting of the Council/Committee.<br>Agendas and notices are produced in the prescribed manner by the Clerk and adhere to legal requirements. | No action required.<br><br>Signed at the meeting by the chair.<br><br>Existing procedure adequate<br><br>Existing procedure adequate |

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|                                          |                                                                                                                               |                          | Agendas and notices are displayed according to legal requirements.                                                                                                                                                                                                                                                                                                     |                                                                                                                                             |
| <b><u>Members interests</u></b>          | <b>Conflict of interest</b><br><br><b>Non-registration of Disclosable Pecuniary interests leading to criminal prosecution</b> | <b>L</b><br><br><b>M</b> | The declaration of interest by members at meetings is a standing item to remind Councillors of their duty.<br>Responsibility of individual member to declare said interests.<br>Register of interests forms displayed on parish council website.<br>Register of Members Interest forms should be reviewed regularly by Councillors. Reminder at the Annual PC meeting. | Existing procedure adequate.<br><br>Members reminded it is their responsibility to update the Register                                      |
| <b><u>Data Protection</u></b>            | <b>Policy Non-compliance with Data Protection Act and GDPR statutory requirements for registration as data controller</b>     | <b>L</b>                 | The Council has a Data Protection Policy in place.<br>Data/information audit complete and reviewed regularly.<br>Privacy notices available on website<br>Retention and disposal policy in place.<br>Security Incident Procedure/policy in place.<br>The council is registered with the Information Commissioner.                                                       | Ensure annual review of registration and update policy when required.<br><br><b>Investigate training possibilities for new councillors.</b> |
| <b><u>Freedom of Information Act</u></b> | <b>Policy Provision</b>                                                                                                       | <b>L</b><br><br><b>M</b> | The Council has a model publication scheme in place and a FOI Policy.<br>Ensure that the Clerk and councillors are aware that if a substantial request arrives, this may take many hours of additional work. (The Council is able to request a fee if the work will take more than 15 hours)                                                                           | Monitor these policies.<br><br>Report any impacts of request made under the FOI Act.                                                        |
| <b>EMPLOYMENT ISSUES</b>                 |                                                                                                                               |                          |                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                             |
| <b>Working hours</b>                     | <b>Over payment of wages for hours worked</b>                                                                                 | <b>L</b>                 | Council has responsibility for monitoring of hours worked for the Clerk, our only employee.<br>Time sheets submitted by the clerk<br>Salary payment and expenses submitted on a monthly basis. Presented as invoices for approval and payment at meetings.                                                                                                             | No action required.<br><br>Existing procedure adequate<br>Check that an accurate and detailed wage slip is produced                         |
| <b>Working</b>                           | <b>Council non-compliant with</b>                                                                                             | <b>L</b>                 | Annual review of staff performance and                                                                                                                                                                                                                                                                                                                                 | Reviews during the last year.                                                                                                               |

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| <b>conditions</b>                   | <b>contractual obligations; leading to discontented workforce.</b>      |          | working relationship with the Council.                                                                                                                                                                                                                                                                                                               | Delegated staff have access to reviews, etc.                                                                                                       |
| <b>Fraud</b>                        | <b>Fraud by employees</b>                                               | <b>L</b> | Requirements of Fidelity Guarantee within insurance provision.<br>Regular checks and internal controls on financial activity                                                                                                                                                                                                                         | No action required.<br>Internal controls may need refining on existing procedures.                                                                 |
| <b>HMRC/PAYE ANNUAL RETURN</b>      | <b>Submission within time limits to avoid financial penalties</b>       | <b>L</b> | PAYE contributions (if required) are paid regularly and correctly.<br>Employers Annual Return to HMRC completed and submitted online within the required time frame by Clerk/RFO                                                                                                                                                                     | Direct Debit arrangement of payments established. (Not required at this time)<br>Councillors need to check this and must be given this information |
| <b>PENSION Scheme payments NEST</b> | <b>Submission of payments within the time frame to avoid penalties.</b> | <b>L</b> | Clerk responsible for supervision of automated payments schedule. Additional notification to delegated councillor.                                                                                                                                                                                                                                   | Adjustment to payments required upon salary increments.                                                                                            |
| <b>INSURANCE PROVISION</b>          |                                                                         |          |                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                    |
| <b>Adequacy</b>                     | <b>Insurance provision inadequate for the risk identified</b>           | <b>L</b> | Annual review is undertaken of all insurance arrangements prior to renewal.                                                                                                                                                                                                                                                                          | No action required.<br>Existing procedure adequate                                                                                                 |
| <b>Cost</b>                         | <b>Best value practice not undertaken</b>                               | <b>L</b> | Cost of insurance provision and service provided by said provider reviewed annually.                                                                                                                                                                                                                                                                 | No action required.<br>Existing procedure adequate (on a 3 year agreement)                                                                         |
| <b>PHYSICAL EQUIPMENT or AREAS</b>  |                                                                         |          |                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                    |
| <b><u>ASSETS Maintenance</u></b>    | <b>Loss or damage.<br/>Risk damage to third party</b>                   | <b>L</b> | Annual review of assets undertaken for both insurance provision and external audit requirements.                                                                                                                                                                                                                                                     | No action required.<br>Existing procedure adequate                                                                                                 |
| <b>Play areas</b>                   | <b>Damage to equipment.<br/>Risk to third parties</b>                   | <b>L</b> | Regular checks undertaken by Contractor<br>Clerk possesses emergency powers to deal with urgent repairs.<br>Half yearly operational and maintenance inspection undertaken by play equipment specialist<br>Annual safety inspection undertaken to RoSPA standards and report presented to Council for action.<br>Public Liability insurance in place. | No further action<br><br>No action required.<br><br>Existing procedure adequate<br><br>Yes – No further action                                     |

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| <b>Notice boards<br/>dog bins<br/>salt/grit bins<br/>benches</b> | <b>Damage to equipment.<br/>Risk to third parties</b>                                                  | <b>L</b>       | Regular checks undertaken by clerk/members and reported.<br>Clerk possesses emergency powers to deal with urgent repairs.<br>Public Liability insurance in place.                                                                                       | No action required.<br><br>Existing procedure adequate                                                                                                                                                                              |
| <b>Open spaces &amp;<br/>trees</b>                               | <b>Damage to land or<br/>trees/vegetation.<br/>Risk to third parties</b>                               | <b>L<br/>M</b> | Clerk possesses emergency powers to deal with urgent maintenance work.<br>Open space provision considered by Council on a bi-annual basis.<br>Tree survey informed council's desire for a Tree management Plan.<br>Public Liability insurance in place. | Existing procedure adequate<br>Land monitored by councillors and volunteers. Unlawful Incursions Policy now in place.<br>Awaiting grant submission/process for Tree Management Plan.<br>Fallen or dead trees removed by contractor. |
| <b>War Memorial</b>                                              | <b>Risk of damage to the<br/>memorial and surrounding<br/>area.<br/>Risk to third parties</b>          | <b>L</b>       | Area inspected by local volunteer and councillors prior to Remembrance Day.                                                                                                                                                                             | Seats refurbished by LCC in 2023.<br>Existing procedure adequate                                                                                                                                                                    |
| <b>ASSETS</b>                                                    | <b>Poor performance of assets</b>                                                                      | <b>L</b>       | All assets owned by Parish Council are reviewed annually.<br>All repairs and relevant expenditure authorised in accordance with correct procedures of the Parish Council.<br>All assets insured. Insurance provision reviewed annually.                 | No action required.<br><br>Existing procedure adequate<br><br>Insurance checked for accuracy                                                                                                                                        |
| <b>MEETING<br/>LOCATION</b>                                      | <b>Premises inadequate for<br/>needs of Council and<br/>inaccessible for members of<br/>the public</b> | <b>L</b>       | All council meetings of Great & Little Preston Parish Council are held in the Village Hall, which has adequate facilities from a Health & Safety, Disability Discrimination Act and comfort perspective.                                                | No action required.<br>Existing procedure adequate                                                                                                                                                                                  |
| <b>Council land</b>                                              | <b>Unauthorised access to<br/>council land</b>                                                         |                | 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 Shelley Bath (Clerk)

Signed by Ann Dickinson (Chairman)

Date May 15<sup>th</sup> 2024