

AILSWORTH PARISH COUNCIL RISK ASSESSMENT 2023 2024

A Risk Assessment is a systematic general examination of working conditions, workplace activities and environmental factors that will enable Ailsworth Parish Council to identify any and all potential inherent risks. Ailsworth Parish Council will take all practical and necessary steps to reduce or eliminate risks, in so far as is practically and reasonably possible. The document has been produced to enable Ailsworth Parish Council to assess the risks it faces and satisfy itself that it has taken adequate steps to minimise them.

Rating A= Satisfactory, Rating B=Review Proposed, Rating X = Unsatisfactory.

	Risks Identified	Management/Control	Rating	Review/Assess	Action By
Financial	Inadequate records Financial Irregularities	The Parish Council uses Financial Regulations which set out the requirements based on Model Regulations from NALC Appointment of NCALC Internal Audit Service	A	Existing procedure adequate. Reviewed May 2023	Clerk/Council
	Lack of commitment by Councillors to the budgetary process	Finance working group meets to set proposed budget. Full Council receives detailed budget estimates. Precept determined on basis of the budget set. Expenditure against budget is reported at full council meeting/quarterly	A	Existing Procedure adequate	Clerk/Council and Finance Committee
	Failure to ensure that the annual precept results from an adequate budgetary process	Start consideration of budgetary process at least 3 months prior to submission date of Precept. Checks by Finance WG and Clerk/RFO and councillors	A	Existing Procedure adequate	Clerk/Council
	Inadequate internal controls with regard to monitoring expenditure	Internal Control checks are carried out every 3 months by a councillor who is not a bank signatory to ensure effective financial management by Clerk/RFO	A	Existing Procedure adequate	Clerk/ Councillor
	Reserves too High/Low	Practitioners Guide advises reserve balance must not exceed the Precept but should be sufficient to allow the council to operate if expected precept is not received	A	Existing Procedure adequate	Council
	Illegal Activity or Payments	All activity and payment within the powers of the Parish Council to be resolved at Council meetings, as per the Financial Regulations with	A	Existing Procedure adequate	Clerk/Council

		spot checks by independent checkers each month/quarter.			
	Fraud by Employees/Councillors	Ensure level of Fidelity Insurance is adequate and review annually Payments on line authorised by two councillors	A	Existing Procedure adequate	Clerk
Financial	Cash Handling	Cash may be received from allotments or other reasons. Cash to be paid into the current account, no petty cash irrespective of the amount.	A	Existing Procedure adequate	Clerk
	VAT-requirements of HRMC not met	VAT is reclaimed yearly as a minimum or as required	A	Existing Procedure adequate	Clerk
Business Continuity	Incapacity/Absence of Clerk/Resignation of Clerk	Designate a person to temporarily act as Clerk in an emergency. A Locum Service is available through the Society of Local Council Clerks A Councillor cannot receive remuneration for clerical duties Locum cost can be expensive	A		Clerk
	Loss or damage to Council records through theft/fire/damage Inability to access records	Minutes and Agendas are held on the Council Website, Paper copies held by Clerk until they are transferred to County Archives. Data is backed up on USB/external hard drive/Onedrive Copies of policies and other records are also on the website and can be downloaded.	A	Existing Procedure adequate	Clerk
	Security of Data (It Systems and Support)	Any confidential documents are securely destroyed. The Council Laptop is Password Protected and has MacAfee security protection. Chairman has list of passwords.	A	Existing Procedure adequate	Clerk
	Failure to retain or secure the necessary number of members for the council	Clerk to maintain an up to date Councillor Attendance Register.	A	Existing Procedure adequate	Clerk
	Election Costs	The council maintains a sufficient level of reserves to meet election costs should this happen.	A	Existing Procedure adequate	Clerk/Council
Legal	Freedom of Information	The Council has adopted the model scheme produced by the Office of the Information Commissioner.	A	Action any FOI requests in	Clerk

		Assistance to be sought from Monitoring Officer or CAPALC as required.		accordance with policy.	
	Governing Policies not up to date	All Policies are reviewed annually or as required by the council and clerk	A	Existing Procedure adequate	Clerk/Council
Legal	Failure to ensure that all employees are paid in accordance with Council regulations and are adequately monitored. Failure to comply with Inland Revenue and HRMC regulations	A contract of Employment and Job Description is agreed for the Clerk. Clerk runs payroll using HRMC BASIC PAYE tools. Ensure employee regulations are available and understood by the clerk. No additional payment to the clerk without Council approval.	A	Existing Procedure adequate	Clerk/Council Internal Auditor
	Conflict of Interest Members Register of Interest	Councillors are required to declare where they have an interest in any item of business and this is recorded in the Minutes. Completed Register of Interests forms are submitted to the Monitoring Officer at PCC and periodically reviewed. Any Change in a Councillors Register of Interest must be declared. Code of Conduct has been adopted.	A	Existing Procedure adequate	Councillors
Governance & Management	Lack of knowledge of regulations and legislation	Ensure Code of Conduct, Standing Orders and Financial Regulations are in place and are reviewed annually. Highlight essential parts and provide training where relevant. Attend training courses. Membership of CAPALC and SLCC	A	Existing Procedure adequate	Clerk/Councillors
	Action by the Parish Council outside its powers laid down by Parliament	Clerk to monitor relevant legislation and report to council. Advice sought from other bodies where required.	A	Existing Procedure adequate	Clerk
	Lack of commitment to regulations and procedures	Council and Clerk to review Council's meeting and operational procedures annually	A	Existing Procedure adequate	Clerk/Chairman/Council
	Notice of meeting	The meeting agenda is placed on Council Website and Notice Board. Councillors to receive summons electronically where possible	A	Existing Procedure adequate	Clerk

	Accurate and legal Minutes	Minutes are presented to next council meeting for approval. Minutes are produced for all meetings Draft minutes are posted on the website and notice board	A	Existing Procedure adequate	Clerk/Council
Governance & Management	Written Communication to third Parties	All formal written communication/emails should be directed through the clerk and may be signed by the Chairman or Vice Chairman when necessary. Communication standards policy in place.	A	Existing Procedure adequate	Clerk/Council
	Engagement by Members in the operation and activities of the Parish Council	Take every opportunity to publicise the role of the Parish Council through the website (and village Face Book page and other channels of communication via the administrators.) Public Open Forum Sessions are held at start of each Council meeting. Effective use of notice boards and Facebook. Use key issues to raise the profile of the Parish Council and to test parishioner's views. Councillor's details are available on the website.	A	The Parish Council Website has all Councillors details	Council
	Impact of Public Spending Cuts	All councillors to be made aware that priorities must be set on the basis of the financial capacity of the Parish Council to deliver. Attend training where appropriate	A	Existing Procedure adequate	Council
	Lack of engagement by Councillors and Residents on major items of public interest	Ensure publicity through village noticeboards, village face book page, leaflets and website plus village open events.	A	Existing Procedure adequate	Clerk/Council
	Lack of knowledge by Councillors on their role, responsibility and accountability.	All councillors to receive relevant councillor information upon becoming a member of the council. All councillors to receive a copy of the Good Councillors Guide. Councillors to attend relevant training	A	Existing Procedure adequate	Clerk/Council
	Inadequate insurance cover for members and Clerk	Review Risk Assessment by including on Agenda of Parish Council meeting at least annually. Ensure a Risk Assessment is carried	A		Clerk/Council

		out for all new assets and appropriate insurance cover implemented			
	Failure to identify, value and maintain all assets of the Parish Council, and ensure that asset and investment registers are complete.	Record and maintain a record of all assets for which the Parish Council is responsible and include in the year end accounts. Arrange for annual review of valuations and arrange for professional valuation where appropriate.	A	Existing Procedure adequate	Clerk
Governance & Management	Adoption and implementation of appropriate Government legislation	Clerk to have appropriate legislation available. Review liabilities and responsibilities periodically at Parish Council meetings. Clerk to attend training and conferences and to read sector publications to keep up to date. Clerk to hold or work towards CiLCA qualification.	A	Existing Procedure adequate	Clerk
Assets and Property	Loss or damage to Assets Risk/damage third party	An Asset Register is maintained for asset control An annual review of any assets will be undertaken for insurance purposes Regular risk checks of Council property Independent check of equipment in the play area at the Recreation Ground is instructed annually by PCC. Repairs undertaken by competent contractor Public Liability insurance is in place	A	Existing Procedure adequate	Clerk/Council
	Poor maintenance of assets or amenities	All assets owned by the Parish Council are regularly reviewed and maintained. All repairs and relevant expenditure for any repair is actioned/authorised in accordance with the correct procedures of the Parish Council	A	Existing Procedure adequate	Clerk/Council
	Employment of Contractors	Ensure that all contractors hold sufficient public liability insurance and health and safety certificates.	A	Existing Procedure adequate	Clerk/Council
	Adequacy of Meeting locations Health and Safety	Parish Council meetings are held at the Chapel meeting room, which is a venue considered to have all the appropriate facilities for the Clerk, Councillors and the general public.	A	Existing Procedure adequate	Clerk/Council

		Remote meetings via Zoom video conferencing can be used if necessary while regulations allow.			
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Presented to Council on Monday 15th May 2023 Original signed by Chairman

Date

(Risk assessments of assets are on the asset register)

SUMMARY	Risk area	Risk level	Controls in place
Assets	Protection of physical assets	Medium	Assets insured for loss or damage according to asset register. Value adjusted annually. Routine inspections carried out. Asset list checked and updated annually.
	Security of buildings, equipment etc	Medium	IT equipment and records located within Clerk's premises.
Finance	Banking	Medium	All monies held in Unity Trust Bank Plc. Current account only at present. All bank statements cross referenced with accounts spreadsheet cash book. Monthly checks by Councillors done of invoices/bank statements/bank reconciliation.
	Loss of cash through theft or dishonesty	Low	Cash rarely handled. Some allotment holders pay Allotment Manager in cash and hands to Clerk to pay in. All other transactions by bank transfer. Monthly reconciliation by clerk circulated for monthly meetings.
	Financial controls and records	Medium	All payments are authorised at meetings and cheques signed by 2 signatories (rarely used) and bank transfer payments set up by clerk on line and authorised for payment by 2 councillors/signatories.
	Comply with HM Revenue and Customs regs for VAT and PAYE	Medium	VAT payments made and reclaim calculated and submitted by clerk at least annually. Internal and external audits carried out. PAYE payments calculated using Basic Tools software and paid direct to HMRC and subtracted from clerk pay.

	Sound budgeting to underlie annual budget	Medium	Finance Committee meets to discuss annual budget requirements and puts proposal to full council in November/December to discuss and approve. Precept derived directly from this. Expenditure against budget reported to council monthly.
	Authorisation and control of supply of goods and services	Medium	Supply of all goods and services regulated by the council's Financial regulations. These are checked and updated annually. Where required, written quotations are supported by written purchase orders. All transactions are approved by the council. Some contract/utility payments can be made between meetings where payments are agreed in advance. Financial records available for public inspection 15 days prior to the audit.
	Rick to third party, property or individuals	Medium	Insurance in place. Open spaces checked regularly. Trees and land investigated if damage reported and regular tree surveys carried out.
Liability	Legal liability as consequence of asset ownership	Medium	Insurance in place. Play equipment checked weekly by councillors. Other assets checked annually as per asset risk assessment.
Employer	Comply with employment law	Medium	Membership of NCALC. Clerk training for CiLCA qualification. Councillors go on employment training.
	Comply with inland revenue requirement	Medium	Audits carried out. PAYE tax payments made. Home office allowance reviewed and agreed. Clerk pay agreed by staffing committee and full council.
Liability	Safety of staff and visitors	Low	Clerk works from home. House insurance in place. 2 members of council to be present when books are open for inspection. Councillors contacted by telephone by members of the public.
	Service interruption due	Medium	Standby cover required in budget

	to long term absence of clerk		
	Ensure activities are within the legal powers	High	Clerk clarifies legal position on any new proposal. Legal advice sought where necessary. Clerk CiLCA trained
Legal liability	Proper and timely reporting via meetings and minutes	Medium	Council meets monthly and receives and approves minutes of the last meeting. Minutes made available to public on the notice board and website. All draft minutes checked before publication. Standing Orders in place and reviewed and agreed annually.
	Proper document control	Medium	Data storage to comply with Data Protection Act and GDPR. All documents stored at clerk premises.
Councillor propriety	Register of interests and code of conduct	Medium	Register of interest completed on appointment and updated as and when necessary. Code of conduct adopted and Councillors Declaration of Acceptance signed following adoption of new Code of conduct. Chairman's Declaration of Acceptance signed annually. All members are required to make a declaration of interest in any item on each agenda at the start of each meeting.