

FAWKHAM Parish Council Risk Assessment

Risk assessment is a systematic general examination of working conditions, workplace activities and environmental factors that will enable the Parish Council to identify any and all potential inherent risks. The Parish Council, based on a recorded assessment, will take all practical and necessary steps to reduce or eliminate the risks, insofar as is practically possible.

This document has been produced to enable Fawkham Parish Council to assess the risks that it faces and satisfy itself that it has taken adequate steps to minimise them.

Subject	Risk(s) indentified	H/M/L	Management/control of Risk	Review/Assess/Revise
FINANCIAL AND MANAGEMENT				
Precept	Adequacy of precept in order for the Council to carry out its Statutory duties	L	To determine the precept amount required, the Council receives budget update information monthly. Before the precept setting meeting, the Parish Council receives an estimate of income and expenditure for the forthcoming year and, taking account of the Council Tax Base, an estimate of the likely Band D precept for the forthcoming financial year. This allows the Parish Council to be aware of the anticipated "profit and loss", and the exact Council Tax implication, when setting the precept at the January meeting each year.	Existing procedure adequate.

Subject	Risk(s) indentified	H/M/L	Management/control of Risk	Review/Assess/Revise
Financial Records	Inadequate records Financial irregularities	L	The Council has Financial Regulations which set out the requirements. Copies of all tenders and invoices and payments are kept and made available for inspection by the internal auditor annually.	Existing procedure adequate Review the Financial Regulations when necessary
Bank and banking	Inadequate checks Banks mistakes	L	The Council has Financial Regulations which set out banking requirements.	Existing procedure adequate
Bank and banking	Appropriate signing if cheques	L	Cheques can only be approved when signed by two authorised signatories of the Parish Council's bank account. Invoices are presented to parish Council meetings for counter-signing when cheques are signed. Cheque stubs are initialled by the Parish Councillors signing the cheque.	Existing procedure adequate
Bank and banking	Reconciliation of cheques against Parish Council bank account.	L	Monthly reconciliation is reported to meetings of the Parish Council and the Chairman signs off that the latest bank statement reconciles to the latest financial monitoring.	Existing procedure adequate
Reporting and auditing	Information communication	L	Financial monitoring is a regular agenda item, discussed and reviewed at each meeting and recorded in the minutes.	Existing procedures adequate.

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Grants	Receipt of grant	L	If/when received, these are reported in financial monitoring and can be inspected when the relevant bank statement is presented to the parish Council meeting for the Chairman to counter-sign.	Existing procedures adequate.
Charges-rents receivable	Payment of rents	L	Not applicable – no rents or charges are received.	n/a
Grants and support payable	Power to pay Authorisation of Council to pay	L	All such expenditure goes through the required Council process of approval, minuted and listed accordingly if a payment is made using S137 powers of expenditure. The Parish Council is going to develop a “policy” for considering all such donations together, and compliance with the s.137 limit, annually.	Existing procedure adequate.
Salaries and assoc. costs	Salary paid incorrectly. Unpaid Tax to Inland Revenue.	L	The Clerk formally reports to the Parish council any changes in rates of pay following inflation awards advised under the NJC terms and conditions, as notified by the Kent Association of Local Councils. HMRC basic tools real-time reporting is used, and the internal auditor is able to check the appropriate processing.	Existing procedure adequate.

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Auto-enrolment (pensions)	Failure to comply with legal requirements by "staging date" (May 2017)	L	The Clerk has already reported to the Parish Council that arrangements will need to be established so that the Parish Council can offer pension arrangements (but not currently pension payments) to a Clerk upon request and at short notice. This will need to be reviewed regularly to check any changes in legal requirements.	Not yet due.
Employees	Fraud by staff	L	Requirements of Fidelity Guarantee insurance adhered to with regards to fraud. Regular financial monitoring, reconciliation of actual bank statements and the internal audit process act as a check.	Existing procedures adequate.
Employees	Health and safety	L	Role is largely working from home, and Clerk is expected to maintain safe working practices. Village Hall Management Committee maintains the risk register for the premises (when used for Parish Council meetings). Agendas contain a notice explaining procedures for the emergency evacuation of the village hall.	Monitor health and safety requirements and insurance annually.
Employees	Lack of professional knowledge leading to incorrect advice.	M	The Parish Council supports the Clerk's attendance at relevant training offered by the Kent Association of Local Councils.	Existing procedures adequate

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VAT	Reclaiming/charging	L	The Council has Financial Regulations which set out the requirements. The internal auditor checks annually that all relevant VAT has been reclaimed.	Existing procedures adequate
Annual Audit (Return)	Submit within time limits and complete accurately.	L	Annual Return is shared in draft form with the internal auditor prior to presentation to the Parish Council. The Annual Return is completed and signed by the Clerk and Chairman at a meeting of the Parish Council. The return is completed and submitted within the prescribed time frame by the Clerk. Relevant statutory notices are published.	Existing procedures adequate.
Annual Audit (Outcome)	Follow up any matters "reserved" by the external auditor or recommended for review by the internal auditor.	L	There have been no such issues in recent years, but if they arose they would be followed-up throughout the following year and reviewed as part of the next internal and/or external audit.	
Publication of information as required under the Transparency Code	Submit within statutory time limits and containing required and accurate information.	L	Draft is discussed with internal auditor prior to publication.	Existing procedures adequate.
Legal Powers	Illegal activity or payments	L	All activity and payments within the powers of the Parish Council to be resolved at full Council Meetings.	Existing procedures adequate

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Minutes/agendas/ Notices Statutory Documents`	Accuracy and legality	L	Public notices, agendas and minutes are produced in the prescribed manor by the Clerk and adhere to the legal requirements. Minutes are approved and signed at the next Council meeting.	Existing procedures adequate.
Minutes/agendas/ Notices Statutory Documents`	Business conduct	L	Notice of agenda displayed according to legal requirements.	Existing procedures adequate.
Members interests	Register of members DPIs and declarations.	L	The Council has adopted a new Code of Conduct under the Localism Act 2011. Updates to the register of members' interests' forms are sought regularly, published on the Parish Council's website and supplied to the Monitoring Officer at Sevenoaks District Council. The Clerk offers advice on compliance with the adopted Code.	Existing procedures adequate. Members take responsibility to update register and make declaration required.
Insurance	Adequacy Cost Compliance Fidelity Guarantee	L	An annual review is undertaken of all insurance arrangements. Employers and Employee liabilities a necessity and within policies. Ensure compliance measures are in place. Fidelity checks in place.	Existing procedure adequate. Insurance reviewed and renewed annually.

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Insurance	Asset register	L	An asset register is updated regularly and published on the Parish Council's website. Changes are notified to the Council's insurers.	Existing procedure adequate.
Data protection	Policy provision	L	The Parish Council is registered with the Information Commissioner.	Ensure annual renewal of registration
Freedom of Information	Policy Provision	L	The Council has a Publication scheme in place.	Monitor any requests made under FOI
PHYSICAL EQUIPMENT OR AREAS				
Assets	Loss or damage Risk/damage to third party (ies) property	L L	An annual review of assets is undertaken for insurance purposes.	Existing procedures adequate

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Maintenance	Poor performance of assets or amenities	L	<p>All assets owned by the Parish Council are regularly reviewed and maintained and are covered by the Parish Council's insurance (unless their value is below the Council's excess on its insurance policy).</p> <p>The automated external defibrillator and housing box is regularly inspected. As of April 2016 this is undertaken by the landlord of the Rising Sun Inn public house under a "memorandum of understanding" jointly signed by the landlord of the public house and the Parish Clerk.</p> <p>The dog bin is emptied regularly under a contract (currently with Sevenoaks District Council) and the common land at the village green is maintained under a contract, currently with Commercial Services Trading Limited.</p> <p>All repairs and relevant expenditure for any repair is actioned/authorised in accordance with the correct procedures of the Parish Council.</p>	Existing procedures adequate
Notice Boards	Risk of damage	L	The Parish Council currently has two notice boards. Any reports of damage or faults are reported to the Parish Council and are dealt with in accordance with the correct procedures of the Council.	Existing procedures adequate

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Meeting locations	Adequacy Health & Safety	L	The Parish Council meeting is held in the Village Hall, and the Village Hall Management Committee maintains a risk register for the premises. The certificate of employer's liability insurance is displayed on the premises.	Existing procedures adequate
Council records – paper	Loss through: Theft Fire damage	L M L	The Parish Council records are stored at the home of the Clerk. Records include historical correspondences, minutes, insurance, and bank records. Documents are now also stored on the Parish Council's laptop.	Existing procedures adequate
Council records – electronic	Loss through: Theft, fire damage or corruption of computer	L	The Parish Council's electronic records are stored on the Council laptop held with the Clerk at his home. Back-ups of electronic data to an external hard disk drive are made at regular intervals	Existing procedures considered adequate.
Planning	Inability to respond to statutory consultations.	L	Where necessary, the date of a scheduled meeting is altered, or an extraordinary meeting convened, so that a formal response can be agreed and submitted to Sevenoaks District Council.	Existing procedures considered adequate.
BUSINESS CONTINUITY				

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Business as usual threat.	Inability to manage Parish Council's business because of unexpected absence of Clerk.	L	Neighbouring Parish Councils and/or the Society of Local Council Clerks should be contacted if emergency cover of the Clerk's role is needed. If Clerk absence is short-term, a Cllr could take notes of a Council meeting and the Clerk subsequently prepare and publish the formal minutes.	Existing procedures considered adequate.
	Inability to manage Parish Council's business because of unexpected failure of Parish Council's laptop.	M	Data on the Parish Council's laptop is regularly backed up.	Existing procedures considered adequate.
CONTRACTS/CONTRACTORS				
Not insured or inadequately insured.	Public liability risk.	L	Insurance cover held by tenderers is always checked before a contract is awarded.	Existing procedures considered adequate.