Chew Stoke Parish Council

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 any and all 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 and councillors are made aware of the results of the risk assessment.

This document has been produced to enable the 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 plan was followed:

Identify the areas to be reviewed.

Identify what the risk may be.

Evaluate the management and control of the risk and record all findings.

Review, assess and revise if required.

FINANCIAL AND MANAGEMENT

Topic	Risk	H/M/L	Management /Control of risk	Review/Assess Revise
Precept	Adequacy of precept	L	To determine the precept amount required, the Parish Council regularly receives budget update information and the precept is an agenda item at full Council. At the Precept meeting Council receives a budget update report, including actual position and projected position to end the year and indicative figures or costings obtained by the Clerk. With this information the Council maps out the required monies for standing costs and projects for the following year and applies specific figures to budget headings, the total of which is resolved to be the precept amount to be requested from the District	Existing Procedures adequate

	Requirements not submitted to District Council	L	Council. This figure is submitted by the Clerk in writing to the District Council.	Existing Procedures adequate
	Amount not received by District Council	L	The Clerk informs Council when the monies are received (approx. April and Sept).	
Financial Records	Inadequate records	L	The Council has Financial Regulations which set out the requirements	Existing procedure adequate.
	Financial irregularities	L	The records are subject to both internal and external audit. Money can only be withdrawn from the bank account under signature of two councillors, who are independent of the financial record keeping.	Review the Financial Regulations when necessary.
				Existing Procedures adequate

Bank and Banking	Inadequate checks Bank mistakes Loss Charges	L L L	The Council has Financial Regulations which set out the requirements for banking, cheques and reconciliation of accounts. If the bank makes occasional errors in processing cheques/making payments this would be discovered when the Clerk reconciles the bank accounts once a month when the statements available. Errors would be dealt with immediately by informing the bank and awaiting their correction	Existing procedure adequate. Review the Financial Regulations when necessary and bank signatory list when necessary, especially after an AGM and an election. Monitor the bank statements monthly.
Cash	Loss through theft or dishonesty	L	The Council has Financial Regulations which set out the requirements however the parish council does not receive or pay out cash.	Existing procedure adequate. Review the Financial Regulations when necessary.
Reporting and Auditing	Information communication Compliance	L L	A monitoring statement is produced regularly and is discussed and approved at the meeting This includes, bank reconciliation, comparison to budget, and a breakdown of receipts and payments balanced against the bank. Council should regularly audit internally.	Existing communication procedures adequate Council annually appoints an internal auditor.
Direct costs Overhead expenses	Goods not supplied but billed	L	The Council has Financial Regulations which set out the requirements	Existing procedure adequate.

Debts	Incorrect invoicing Cheque/online payment payable incorrect Loss of stock	L L L	At each Council meeting the list of invoices paid is distributed to Councillors, and considered. Each Councillor who authorises an online payment, or signs the cheque also checks each invoice against the payent set up in Unity Trust (or cheque book) and associated paperwork. The Council has minimal stocks, these are checked and monitored by the Clerk.	Review the Financial Regulations when necessary.
Grants and support -payable	Power to pay Authorisation of Council to pay	L	All such expenditure goes through the required Council process of approval, minutes and listed accordingly.	Existing procedure adequate.
Grants - receivable	Receipts of Grant	L	The Parish Council does not presently receive any regular grants. One off grants would come with terms and conditions to be satisfied.	Procedure would need to be formed, if required.
Charges – rentals payable	Payments of charges, leases, rentals	L	The Parish Council hires the Village Hall from the Hall Management Committee. Invoices payable for the rental amounts are entered into the normal payment system for authorisation.	Existing procedure adequate
Charges – rentals receivable	Receipt of Rental	L	The Parish collects the rental income for Westaway land. The clerk ensures that the rental is received in 2 installments each year.	Existing procedure adequate. Review Agreements and ensure rent is received
Best value Accountability	Work awarded incorrectly	L	Normal Parish Council practice would be to seek, if possible, more than one quotation for any substantial work required to be undertaken or goods. For major contract services, formal competitive tenders would be sought.	Existing procedure adequate.

	Overspend on services	M	If a problem is encountered with a contract the Clerk would investigate the situation, check the quotation/tender, research the problem and report to Council.	
Salaries and associated costs	Salary paid incorrectly Wrong deductions of NI or Tax Unpaid Tax & NI contributions to HMRC	L	The Parish Council authorises the appointment of all employees. Salary rates are assessed annually by the Council. Salary and payments to the HMRC are made quarterly and reported at main Council meetings. The Tax and NI is worked out by Diane Malley Payroll provider. All Tax and NI payments are submitted in the HMRC via Real Time Information system and the annual declaration. All is subject to the internal audit.	Existing appointment and payment system is adequate
Employees	Loss of Key Personnel Actions undertaken by Staff Health & Safety	L L L	The Clerk's role would be advertised and another appointment made. In the meantime the assistance of neighbouring parish clerks would be sought The Clerk should be provided with relevant training, reference books, access to assistance and legal advice required to undertake the role. The Clerk should be provided with adequate direction, training and safety equipment needed to undertake the role	Existing procedure adequate Purchase revised books Membership of ALCA Monitor working conditions, safety requirements and insurance regularly.
Election Costs	Risk of an Election Cost	L/M	Risk is higher in an election year. When an election is due the Clerk will obtain an estimate of costs from the District Council for a full election and an uncontested election.	Existing procedure adequate

			There are no measures which can be adopted to minimise the risk of having a contested election as this is a democratic process and should not be stifled. B&NES do not currently charge for elections in an election year.	
VAT	Re-claiming/charging	L	The Council has Financial Regulations which set out the requirements. An annual VAT reclaim is made to HMRC by the Clerk.	Existing procedure adequate
Minutes/Agendas/Notices Statutory Documents	Accuracy and legality Business conduct	L L	Minutes and agenda 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 agenda are displayed according to the legal requirements. Business conducted at Council meetings should be managed by the Chair.	Existing procedure adequate Members to adhere to Code of Conduct and Standing Orders.
Members interests	Conflict of interest Register of Members Interests	L M	Although not a requirement, the declaring of interests by members at a meeting should be an obvious process to remind Councillors of their duty and should remain on the agenda. Register of Members Interest forms should be reviewed regularly by Councillors.	Existing procedure adequate. Members take responsibility to update their Register.
Insurance Adequacy	Cost Compliance	L L	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.	Existing procedure adequate Review insurance provision annually.

GDPR	Provision	L	The Council is registered with the Information Commissioners Office	Ensure annual review of registration
Code of Conduct	Failure to comply with and thus be reported to the Monitoring Officer	L	All new councillors are asked to read and familiarise themselves the Code of Conduct. Compliance with the Council's Standing Orders and Financial Regulations will also help compliance	Existing procedure adequate

PHYSICAL EQUIPMENT AND AREAS

Topic	Risk	H/M/L	Management /Control of risk	Review/Assess Revise
Assets	Loss or Damage Risk/damage to third party(ies)/property	L	An annual review of assets is undertaken for insurance provision, storage and maintenance provisions	Existing procedure adequate
Maintenance	Maintenance Poor performance of assets or amenities	L L L	All assets owned by the Parish Council are regularly reviewed 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. All public amenity land is inspected regularly by parish councillors.	Existing procedure adequate. Ensure inspections carried out

	Loss of income or performance Risk to third parties.			
Notice boards	Risk/damage/injury to third parties Road side safety	L M	Parish Council has two notice boards sited in the village. All locations have approval by relevant parties, insurance cover, inspected regularly by the Clerk - any repairs/maintenance requirements brought to the attention of the Parish Council. Keys held by the Clerk.	Existing procedure adequate
Street Furniture	Risk/damage/injury to third parties	L	The Parish Council is responsible for benches, dog bins, litter bins, village map, wrought iron sign and 2 bus stops around the village and covered by insurance. No formalised programme of inspections is carried out, all reports of damage or faults are reported to Council and/or dealt with. The district council empties the dog and litter bins and replenishes the salt bins. The Council does not spread salt from the bins in order to avoid any liability from doing so.	Existing procedure adequate
Playing Field	Risk/damage/injury to third parties	M	There is an informal programme of inspections carried out, all reports of damage or faults are reported to Council and/or dealt with. The condition of the playing field and the equipment thereon is reported at each main council meeting and appropriate action taken. B&NES quarterly inspections are carried out and acted upon. Appropriate insurance cover is obtained. The grass is regularly cut by contractors.	Existing procedures adequate
Meeting Location	Adequacy	L	The Parish Council Meetings are held in The Village Hall.	Existing location adequate

	Health & Safety	M	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.	

Revised May 2024