

OAKINGTON & WESTWICK PARISH COUNCIL – RISK ASSESSMENT 2019

“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 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 Oakington & Westwick Parish Council to assess the risks that it faces and satisfy itself that it has taken adequate steps to minimise them.

| FINANCIAL AND MANAGEMENT | | | | |
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| Subject | Risk(s) identified | H/M/L | Management/control of Risk | Review/Assess/Revise |
| Business Continuity | Risk of Council not being able to continue its business due to an unexpected or tragic circumstance. | L | Current files and folders are kept at the Clerk’s home. The Clerk makes regular back-ups of files to an external hard drive and Cloud (OneDrive). In the event of being indisposed the Chair to contact the contact Cambridgeshire and Peterborough Association of Local Councils (CAPALC) for advice. Locum clerk service available via CAPALC or LGS Services (internal auditor) | Existing procedures adequate. Review when necessary. |
| Precept | Adequacy of precept in order for the Council to carry out its Statutory duties | L | To determine the precept amount required, the Council regularly receives budget update information. At the precept meeting Council receives a budget report, including actual position and projected position to the end of year. 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 | Existing procedures ensure that an accurate Precept is requested. |

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| | | | which is resolved to be the precept amount to be requested from South Cambridgeshire District Council. The figure is submitted by the Clerk in writing. | |
| Financial Records | Inadequate records Financial irregularities | L L | The Council has Financial Regulations which sets out the requirements. | Annual Review of Financial Regulations undertaken. Existing procedures meet requirements. |
| Bank and banking | Inadequate checks Bank mistakes Loss Charges | L L L L | The Council has Financial Regulations which set out banking requirements, including Monthly reconciliation/reports presented at Parish Council meetings Any errors made by the bank are identified when the Clerk reconciles the bank accounts once a month. The Council reviews banking arrangements regularly. | Existing procedures ensure that banking controls are followed. Review Financial Regulations when necessary and bank signatory list when necessary, particularly after the Annual Meeting of the Council. Monitor the bank statements monthly. |
| Cash | Loss through theft or dishonesty | L | The Council has Financial Regulations that set out the requirements. Cash received is banked within 3 working days. No Petty Cash is held. The Council's insurance policy has a Fidelity Guarantee up to £250K | Existing procedure adequate. Review the Financial Regulations when necessary. Ensure Fidelity Guarantee is adequate. |
| Payment arrangements | Loss through theft or dishonesty | L | Continue with requirement to report all payments to Council for approval. Continue with requirement for signatories to initial cheque stubs. Continue with banking arrangement whereby Clerk inputs payments but is not able to authorise. Two out of four authorised | Existing procedures adequate. Review Financial Regulations and signatories when necessary. |

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| | | | <p>signatories can authorise payments but not input them.</p> <p>Continue with requirement for two signatories to authorise electronic payments, having verified correct bank details have been submitted.</p> | |
| Reporting and auditing | Information communication Compliance | L M | <p>A budget monitoring statement is produced quarterly and presented to full Council at a meeting for approval. A full list of payments and receipts and any cheques to be signed is provided at each meeting including a bank reconciliation and bank statement which are checked by a Councillor at each meeting. Members have the opportunity to discuss, question, review financial matters during the monthly Parish Council meeting. Council should regularly audit internally to comply with Fidelity Guarantee</p> | <p>Existing communication procedures adequate.</p> <p>Council annually to appoint a Councillor to check financial records for Fidelity compliance.</p> |
| Direct costs Overhead expenses Debs | Goods not supplied but billed Incorrect invoicing Unpaid invoices | L L L L | <p>The Council has Financial Regulations that set out the requirements.</p> <p>At each Council meeting a list of invoices awaiting approval is distributed to Councillors and considered. Council approves the list of requests for payment.</p> <p>Invoices raised are minimal. Any outstanding are pursued by the Clerk.</p> | <p>Existing procedure adequate. Review Financial Regulations when necessary.</p> |
| Grants - Receivable | Receipt of grants | L | <p>Grant applications/procedures are followed and decisions shared with members as and when relevant.</p> | <p>Existing procedure adequate.</p> |

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| Grants and support- Payable | Power to pay Authorisation of Council to pay | L L | All such expenditure must adhere to the Council process of approval, minuted and listed accordingly. The Council adopted the General Power of Competence in January 2019 | Existing procedure adequate. |
| Charges – Rentals payable | Payments of leases/rentals | L | The Council currently has one lease agreement in place (Mill Road Orchard). This is charged at a peppercorn rental. | Review in 5 years (2024.) |
| Charges – Rentals Receivable | Receipt of rental | L | The Council charges a small annual rental for two parking bay licences | |
| Best value accountability | Work awarded Incorrectly. Overspend on services. | L M | Financial Regulations followed. Procurement procedures to be followed At least three quotations/estimates obtained where required. For major contract services formal competitive tenders would be sought. Following Parish Council approval, where possible, local trades people will be awarded contracts/work. 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. | Existing procedure adequate. Review Financial Regulations regularly. |
| Salaries and assoc. costs | Salary paid incorrectly Wrong hours paid Wrong rate paid Wrong deductions of NI or tax. Unpaid Tax & NI to Inland Revenue. | M L L L L | Salary rates are assessed annually by the Council and applied on 1 April each year. Payroll software is utilised for calculating salary. Salary, tax, NI and pension contributions are reported to Council and approved at the relevant meeting. HM Revenue and Customs RTI procedures followed for NI and PAYE utilising payroll software | Existing procedures to be reviewed. Councillor to spot check Clerk has uploaded correct hours to payroll software. |

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| | | | Annual returns completed online within the required timescale | |
| Clerk/Volunteers | Loss of Clerk | L | The Council has sufficient reserves to enable training in the event of the Clerk resigning. The Council will contact CAPALC to arrange a locum Clerk if required. Requirements of Fidelity Guarantee insurance adhered to with regards to fraud. Finance reports presented. End of Year information reported/internal and external audit controls | Existing procedure adequate. |
| | Health and safety | L | All employees/volunteers to be provided adequate direction and safety equipment needed to undertake their roles | Monitor working conditions, safety requirements and insurance regularly. |
| VAT | Reclaiming/charging | L | The Council has Financial Regulations which set out the procedures to be followed. Reporting to council of VAT recovered. | Existing procedure adequate. |
| External Audit Annual Return (AGAR) | Submit financial documentation as required within time limits | L | External Audit Annual Return completed and signed by the Council, submitted to internal auditor for completion and relevant checks. The Clerk ensures that requests from the External Auditor are responded to promptly and reported to the Full Council. | Existing procedure adequate. |
| Legal Powers | Illegal activity or payments | L | All activity and payments within the powers of the Parish Council to be resolved/approved at full Council Meetings. Control presented through monthly finance reports | Existing procedure adequate. |

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| Council records - paper | Loss through: Theft Fire Damage | M | The current year Council records are stored at the home of the Clerk in locked filing cabinets (not fireproof.) Records include historical copies, minute books and copies, ownership documents, personnel records are stored on the first floor of Oakington Sports Pavilion in metal filing cabinets (not fireproof.) | Damage (apart from fire) is unlikely. Council to consider fireproof cabinet for minutes/important historical documents. Clerk to deposit minutes and other historical records at the County Archive as soon as it reopens in Autumn 2019. |
| Council records - electronic | Loss through: Theft, fire, damage Corruption of computer Cyber attack | L M M | The Council's electronic records are stored on a Council laptop at the Clerk's home. Back-ups are taken at relevant intervals on an external hard drive and stored in Cloud. Professional standard anti-virus protection installed on laptop. | Existing procedure adequate. Council to consider 'Cyber' insurance. |
| Insurance | Adequacy Cost Compliance Fidelity Guarantee | L L L | An annual review is undertaken of all insurance arrangements to include: <ul style="list-style-type: none"> • Employers and Employee liabilities • Fidelity • Public Liability • Assets and Equipment | Existing procedure adequate. Insurance reviewed annually. |
| Data protection | Policy provision | L | The Parish Council is registered with the Data Protection Agency. | Ensure annual renewal of registration. |
| Freedom of Information | Policy Provision | L M | The Council has a Model Publication scheme in place which is published on its website. Fees for information should be based on time management in obtaining such information. | Monitor any requests made under FOI |
| Meeting locations | Adequacy Health & Safety | L | The Parish Council meeting is held in a venue considered to have appropriate facilities for the Clerk, members and the general public. The venue is compliant with Disability Laws. | Venue meets requirements. Existing procedure adequate. |

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| | | | Chair ensures that the Clerk is not left alone to exit the building after meetings. | |
| PHYSICAL EQUIPMENT OR AREAS | | | | |
| Assets | Loss or damage Risk/damage to third party (ies) property | L | An annual review of assets is undertaken for insurance provision | Existing procedure adequate. |
| Maintenance | Poor performance of assets or amenities. Risk to health and safety to the general public. | L | All assets owned by the Parish Council are regularly inspected, reviewed and maintained. All repairs and relevant expenditure relating to repairs are actioned/authorised in accordance with the correct procedures of the Parish Council. The play area is checked weekly on a rota basis. A professional annual inspection of play equipment is carried out by a qualified third party to comply with requirements. Reported faults/damage are dealt with promptly under the Clerk's delegated responsibilities. Assets are insured. | Existing procedure adequate. |
| LIABILITY | | | | |
| Legal Powers | Illegal activity or payments | L | All activity and payments made within the Parish Council (not ultra vires) and to be resolved and clearly minuted | Existing procedure adequate. Monitor on monthly basis |
| Minutes/agendas/ Notices/ Statutory Documents` | Accuracy and legality relating to official business documentation Business conduct | L L | Minutes and agenda are produced in the prescribed manner by the Clerk and adhere to the legal requirements. Minutes are consecutively numbered, signed and dated by the chair. | Existing procedure adequate. Members adhere to Code of Conduct |

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| | | | Agenda displayed according to legal requirements. Business conducted at Council meetings should be managed by the Chair | |
| Public Liability | Risk to third party, property or individuals | M | Insurance is in place. Risk assessments regularly carried out to comply with requirements | Existing procedure adequate. Ensure risk assessments are carried out |
| Employer Liability | Non-compliance with employment law | L | Undertake adequate training and seek advice from CAPALC. | Existing procedure adequate |
| Legal Liability | Legality of activities Proper and timely reporting via minutes Proper document control. | L | Clerk to clarify legal position on proposals and seek advice if necessary. Council always receives and approves minutes at monthly meetings. Retention of document policy in place | Existing procedure adequate |
| COUNCILLOR'S PROPRIETY | | | | |
| Members' interests | Conflict of interests Register of members interests | L | Councillors have a duty to declare any interests at the start of a meeting. | Existing procedures adequate. Members take responsibility to update register when required. |
| | | L | Register of members interests forms reviewed regularly and passed on to the local authority. | |

Approved by Oakington & Westwick Parish Council on 8 July 2019

Next Review due: July 2020