

MUCH HADHAM PARISH COUNCIL – RISK REGISTER – FEBRUARY 2018

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 assessments, will take all practical and necessary steps to reduce or eliminate the risks, insofar as is practically possible.

This document enables Much Hadham Parish Council to assess the risks it faces and satisfy itself that it has taken adequate steps to minimise them.

FINANCIAL AND MANAGEMENT

Subject	Risk(s) identified	H/M/L	Management/control of risk	Review/Assess/Revise
Precept	Adequacy of precept in order for the Parish Council to carry out its statutory duties. Requirements not submitted to District Council.	L L	To determine the precept amount required, the Parish Council receives financial updates at each meeting from the Clerk. At the November meeting, the Parish Council receives an indicative budget for the next year and a forward financial plan for consideration. Refinements to these documents are made prior to precept meeting. At the precept meeting, in January each year, the Parish Council receives a proposed budget for the next year and a forward financial plan. The Parish Council determines the monies required for standing costs and projects for the following year, the total of which is resolved to be the precept amount to be required from East Herts District Council. In addition, the appropriate level of reserves to hold is also considered. The figure is submitted in writing by the Clerk to the District Council. The Parish Council is informed when the monies are received through the financial updates to meetings.	Existing procedure is adequate.

Subject	Risk(s) identified	H/M/L	Management/control of risk	Review/Assess/Revise
Financial records	Inadequate records Financial irregularities	L L	The Parish Council has Financial Regulations that sets out the requirements. An electronic cashbook is maintained by the Clerk. This is regularly backed up. In addition, an abbreviated version of the cashbook is printed and attached to each bank reconciliation and supports the working papers for the monthly financial reports to the Parish Council. The cashbook is reconciled to bank statements when received. Internal Audit review the financial records each year. During the year, financial reports are produced for each Parish Council meeting which reconcile to the bank account. Cheque book is controlled by the Clerk who is not a signatory on the account which ensures that the cheque signing is separated from the person raising the cheque.	Existing procedure is adequate.
Bank and banking	Inadequate checks. Bank mistakes	L L	The Parish Council has Financial Regulations that sets out the requirements for banking, cheques and reconciliation of accounts. The cashbook is reconciled to bank statements when received. Any bank mistakes identified will be actioned.	Existing procedure is adequate.
Cash	Loss through dishonesty or theft	L	The Parish Council has Financial Regulations that set out the requirements. Cash received is held securely until banked. Cash received is minimal and there is no petty cash or float.	Existing procedure is adequate.
Reporting and auditing	Inadequate information and communication	L	Financial updates are produced by the Clerk for each Parish Council meeting which are discussed/reviewed and approved. These updates are reconciled to the bank account.	Existing procedure is adequate.
Grants	Failure to understand, seek, secure and spend grants	L	The Parish Council applies for any applicable grant once notified of its existence. Once received, monies are spent accordingly and reported via the financial updates to each Parish Council meeting.	Existing procedure is adequate.

Subject	Risk(s) identified	H/M/L	Management/control of risk	Review/Assess/Revise
Other income	Failure to collect income from Pavilion hire and burial ground.	L	Nominated Councillor ensures agreement in place and collects Pavilion hire and passes to the Clerk for banking. Burial ground income collected once application made for a grave space or the erection of a monument. Banking undertaken in accordance with the Financial Regulations and information reported to the Parish Council as part of the financial updates to each meeting. In relation to the burial ground, more detailed financial information is reported to the bi-monthly Burial Authority meetings.	Existing procedure is adequate.
Best value accountability	Work awarded incorrectly. Overspend on services.	L L	The Parish Council has Financial Regulations that set out the requirements. For major work, competitive tenders would be sought. If problems encountered with a contract, the Clerk would investigate the situation and report to the Parish Council.	Existing procedure is adequate.
Payments excluding salaries	Goods not supplied but billed Incorrect invoicing. Cheque payable incorrect. Loss of stock	L L L L	The Parish Council has Financial Regulations that set out the requirements. At each Parish Council meeting the list of invoices or reimbursement of expenses awaiting approval, detailed on the agenda, is considered. As part of cheque signing process, both signatories check each invoice against the cheque drawn and associated paperwork and signs the invoices and cheque stub. Council approves the list of requests for payment. Cllrs do not vote on their own expenses or sign these cheques. The Council has no stocks.	Existing procedure is adequate.

Subject	Risk(s) identified	H/M/L	Management/control of risk	Review/Assess/Revise
Salaries and associated costs	Salary paid incorrectly. Wrong rate paid Wrong deductions of NI or Tax. Unpaid Tax & NI contributions to the Inland Revenue	L L L L	The Parish Council has one employee – the Clerk. Salary rates are assessed annually by the Parish Council and applied on 1 April each year. Salary payable is reported to HMRC in line with HMRC requirements although no deductions are required. Monthly salary paid in accordance with annual schedule that shows hours, hourly rate and monthly amount payable. Payment, since May 2017, is made by Standing Order with approval for the Standing Order being made at each March meeting for the next financial year. The instruction to the bank is for the financial year only. The Clerk has a contract of employment and job description.	Existing procedure is adequate.
Grants and support payable	Power to pay. Authorisation of Parish Council to pay.	L	Parish Council has a detailed grants policy, including application form. Organisations requesting support – paid as donations – are received by the Clerk. These are considered at Parish Council meetings where authorisation to pay is resolved.	Existing procedure is adequate.
Employees	Loss of key personnel. Fraud by staff. Actions undertaken by staff Health and safety	L L L M	Chairman would temporarily take over Clerk responsibilities until new Clerk in place. Requirements of Fidelity Guarantee insurance adhered to with regards to fraud. The Clerk is provided with relevant training, reference books, access to assistance and legal advice required to undertake the role. Health and Safety Policy to be developed and disseminated to staff, Councillors and be made available on the Parish Council's website.	Existing procedure is adequate. Monitor insurance regularly. Membership of HAPTC. Monitor health and safety requirements annually. Development of policy will lower risk assessment to low.

Subject	Risk(s) identified	H/M/L	Management/control of risk	Review/Assess/Revise
Councillor allowances	Councillors over-paid. Income tax deduction.	L L	No allowances are paid to Parish Councillors. In addition, declaration of interest made in any reimbursement of expenses.	No procedure is required.
VAT	Reclaiming. Recharging.	L	The Parish Council is not registered for VAT. However, annual reclaim is made at the end of the financial year in accordance with HMRC requirements.	Existing procedure is adequate.
Annual return	Submit within time limits.	L	Annual Return is completed and submitted within the prescribed time frame by the Clerk. Annual Return is completed, approved by the Parish Council and signed. Internal Audit review prior to approval. Once approved, final check undertaken by the Clerk before submission to the External Auditor within time limit.	Existing procedure is adequate.
Legal powers	Illegal activity or payments.	L	All activity and payments made are within the Parish Council's powers.	Existing procedure is adequate.
Minutes/agendas/ notices. Statutory documents	Accuracy and legality. Business conduct.	L L	The Parish Council has meetings for Full Council, Planning Committee, Burial Authority, Staffing Committee and Neighbourhood Plan Steering Group. Minutes and agendas are produced in the prescribed manner by the Clerk and adhere to the legal requirements. Minutes are approved and signed at the next meeting. Draft minutes of meetings from sub-committees (listed above but excludes Full Council) are received at the next Full Council meeting following the meeting date. Minutes and agendas are displayed according to the legal requirements. Business conducted at Parish Council meetings managed by the Chair in accordance with Standing Orders. All members adhere to the Code of Conduct.	Existing procedure is adequate.

Subject	Risk(s) identified	H/M/L	Management/control of risk	Review/Assess/Revise
Members interests	Conflicts of interests.	L	Declarations of interest form completed when members take up office. A standing agenda item at each Parish Council meeting, including sub-committees, asks for declarations.	Existing procedure is adequate.
	Register of members interests.	L	Code of Conduct requires register of interests by members. Completed forms are retained by the Clerk and available on the Parish Council's website.	Members take responsibility to update declaration forms.
Insurance	Adequacy. Cost.	L	A 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 is adequate. Review insurance provision prior to renewal.
Data protection	Policy. Provision.	H	Data protection requirements are changing with the introduction of the General Data Protection Regulations in May 2018. An outline of the new Regulations was provided to the Parish Council at its December 2017 meeting. Prior to the implementation date of 25 th May 2018, the Clerk will take the steps necessary to ensure compliance, primarily the completion of an impact assessment and the revision/development of policies, procedures and forms. The Clerk will be attending training in March 2018 and the Parish Council will be supported by an independent Data Protection Officer (DPO). DPO has not been formally engaged but is expected to be The DPO Centre Ltd. Under the existing Data Protection Act requirements, as not a legal requirement, the Parish Council has not registered with the Data Protection Agency. HAPTC stated 'should' not 'must'.	Steps will be taken to ensure compliance with the new Regulations by May 2018. Once assessed by the appointed DPO, risk assessment will be revisited.
Freedom of Information (FOI)	Policy. Provision.	L L	A Freedom of Information Policy and a publication scheme was approved by the Parish Council on 3 rd October 2017.	Existing procedure is adequate. Monitor any request made under FOI.

PHYSICAL EQUIPMENT OR AREAS

Subject	Risk(s) identified	H/M/L	Management/control of risk	Review/Assess/Revise
Assets	Loss or damage. Risk or damage to third party(ies) property.	M	An annual review of assets is undertaken for insurance provision/compliance with legislative requirements.	Existing procedure is adequate. However, risk increased as do not have an asset register.
Maintenance	Poor performance of assets or amenities.	M	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 correct procedures of the Parish Council. Assets are insured.	Existing procedure is adequate. However, risk increased as do not have an asset register.
Burial ground memorials	Risk/damage/injury to third parties.	L	Bi-monthly check of burial grounds includes a visual check of memorial stones together with physical testing where visual test indicates necessary. Additionally, random number of memorials tested. Findings reported to bi-monthly Burial Authority meetings.	Existing procedure is adequate.
Noticeboards	Risk/damage/injury to third parties. Road side safety.	L	Parish Council has 4 notice boards sited around the village and hamlets. 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.	Existing procedure is adequate.
Street furniture	Risk/damage/injury to third parties	L	The Parish Council is responsible for various items (i.e. bins, street lights, seats, etc) around the village and hamlets, and covered by insurance. Excluding street lights and play equipment, no formalised programme of inspections is carried out, all reports of damage or faults are reported to the Parish Council and/or dealt with. Project to improve street lights currently in progress. Play equipment is inspected every 6 months.	Existing procedure is adequate.
Meeting locations	Adequacy. Health and Safety.	L	The Parish Council meetings are held in the Village Hall, Much Hadham or Mission Hall, Green Tye. 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.	Existing provision is adequate.

Subject	Risk(s) identified	H/M/L	Management/control of risk	Review/Assess/Revise
Council records – paper	Loss through, theft, fire or damage.	L	The Parish Council records are stored at the Clerks address which has a smoke detector installed. A burglar alarm will be installed in due course although it is a low crime area. Records include historical correspondence, minute books and copies, leases for land or property, records such as personnel, insurance, salaries etc.	Existing provision is adequate. Note – burglar alarm is not considered a necessity.
Council records – electronic	Loss through theft, fire damage or corruption of computer.	M	The Parish Council’s electronic records are stored on the Clerk’s laptop and backed up to an encrypted memory stick and to Cloud storage. Laptop is held at the Clerk’s address which has a smoke detector installed. A burglar alarm will be installed in due course although it is a low crime area. Backup is stored separately to laptop. Laptop has McAfee security installed. Note: from April 2018, as part of the need to comply with the new General Data Protection Regulations, the Parish Council will be purchasing a laptop for the Clerk to use. This will have McAfee installed.	Existing provision is adequate. Note – burglar alarm is not considered a necessity.
Social media	Loss of reputation	L	The Parish Council has a website and Twitter account, and a Neighbourhood Plan facebook account. Access to posting on these is restricted.	Existing provision is adequate.