

EAST HARPTREE PARISH COUNCIL

RISK AND LIABILITY ASSESSMENT – 18TH AUGUST 2020

Forward Notes

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. 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 minimize 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.
- to list any outside liabilities not under direct control of the Parish Council

Mr A J Butcher
Clerk and RFO
 (Final version corrected)

adopted 18th August 2020Chairman

Subject	Risk(s) Identified	H/M/L	Management of Risks	2020 Review /Assets /Revise
Precept	Adequacy of precept Precept requirements not submitted to B&NES Amount not received by Parish Council	L	<p>In the first instance, the District Council advises the Parish Council of the council tax base rate, which effectively is the amount of money that every £1 of Council Tax added to a Band D property, for parish purposes, will be expected to realize in any one year.</p> <p>To determine the amount of precept required by the Parish Council annually, the Clerk prepares a budget. The Clerk considers all anticipated expenditure and projects to be developed, cash balances and then determines from this the amount of precept required from the District Council. A full budget review is undertaken in December each year with an anticipated amount required for the coming year circulated for discussion at the December meeting. The Parish Council then formally resolve the precept amount at each January meeting and the Clerk makes the request formally in writing as the Responsible Financial Officer of the Parish Council to Bath and North East Somerset Council.</p> <p>The Parish Council are advised in April each year of the annual precept figure which is transferred via BACS transfer directly into the Parish Council's bank account or via cheque. The Clerk formally advises the Parish Council of the receipt at the next available Parish Council meeting.</p>	Existing procedures adequate

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Financial Records	Inadequate Records Financial irregularities	L	The Council has Financial Regulations, which set out the requirements and framework with which to work. A copy of the Financial Regulations are available from the Clerk. Financial Regulations are reviewed annually and as necessary following government legislation.	Existing procedures adequate
Bank and Banking	Inadequate checks Bank Mistakes Loss Charges	L	The Parish Council has 2 bank accounts. The Clerk pays all monies received into the main account. All payments are made using cheques drawn on the main account and signed in accordance with the current mandate. The movement of monies between accounts is by authorization letter signed in accordance with the current mandate. The Clerk is authorised to have administration contact with the Bank. The Clerk is the receiver and keeper of all bank correspondence, statements and bank papers such as the mandates. The Clerk undertakes monthly bank reconciliations when the statements are received to ensure all receipts and payments are in order. Clerk to review the bank mandate following any change to the Parish Council ie following an election, resignation or disqualification of any Parish Councillor.	Existing procedure adequate.
Reporting and Auditing.	Information Communication Compliance	L	A statement of current receipts and payments is produced by the Clerk for each Parish Council Meeting and included in the meeting minutes. Quarterly accounts together with a bank reconciliation and budget update is inspected and approved by the Council. An internal audit (auditor appointed by the Parish Council) and external audit (auditor appointed by the Audit Commission) is conducted annually on the financial records. Results are presented to the Parish Council and are available for inspection from the Clerk. Note re external audit - if the council's annual income and expenditure is less than £25,000 then the PC can certify itself as an exempt authority not requiring an external audit. Income exceeded this limit for 2018/19 and 2019/20."	Existing procedures adequate
Cash	Loss through theft or dishonesty	L	No petty cash system in operation, thus negating the risk.	

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Direct Costs and Overhead Expenses.	Goods not supplied but billed Invoice incorrect Cheque payable Incorrect Cheque payable to wrong party. Loss of stock Unpaid invoices	L	Following approval of expenditure by the Parish Council, the Clerk verifies orders with suppliers. Following satisfactory receipt of the service/goods the invoice values are verified and a cheque raised ready for signature by the Council. A summary of cheques to be issued is produced for each Parish Council Meeting and crossed checked against the invoices/cheques and signed off by two Parish Council authorized signatories. The invoices and summary schedule is maintained by the Clerk in Parish Council records.	Existing procedures adequately controlled
Grants – payable advance.	Power to pay Authorisation of Council to pay	L	All such expenditure to be approved, ratified and minuted as items to fall in line with those allowable under S137 expenditure.	Existing system adequate. Parish Councillors to request a copy of S137 from the Clerk if required.
Grants – receivable	Receipt of Grants	L	The Parish Council receives occasional grants associated with specific projects which are fully costed. These may come with Terms and Conditions to be satisfied.	. Existing procedure adequate
Community Infrastructure Levy funds.	Receipt of monies from B&NES associated with developments in the Parish		The Parish Council receives monies via B&NES in respect of developments in the Parish. These monies are time limited and are to be spent in accordance with the rules set down. The Parish Council also holds funds on behalf of the CVNP. The Parish Council is required to submit an Annual Report to B&NES Annually by 31 st December for each year to 31 st March	Parish Council to identify infrastructure projects and receive applications for the expenditure of these funds within the set time limit. The CIL Annual Report to be prepared as soon as practical after approval of the Annual Accounts.
Best Value Accountability	Work awarded incorrectly Overspend on services	L	Normally, the Parish Council would seek more than one quotation for any works required to be undertaken or goods obtained above a limit of £100	Existing procedure adequate.
Salaries	Wrong salary paid Wrong hours paid Wrong rate paid False employee Wrong deductions – NI/Tax	L	The parish council authorize the appointment of all employees and their respective salaries. A review of salaries is undertaken each year in line with preparing for the precept and becomes effective from 1 April each year. Salary slips are produced by the Clerk monthly. A schedule of payments to the Inland Revenue is also produced. These are inspected at each Parish Council Meeting as they form part of the payment listing.	Existing system and procedure for the appointment, payment of Salaries and associated NI/Tax adequate.

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Employers Annual Return	Submit within time limits	L	The Clerk has a contract of employment and job description, a copy is kept in Parish Council records. The Clerk completes the Employer's Annual Return and submits to H M Revenue & Customs within the prescribed time frame on an annual basis.	Adequately controlled
Employees.	Loss of key personnel Fraud by staff Actions undertaken by staff Health & Safety.		No plan in place for loss of key personnel. The requirements of the Fidelity Guarantee insurance to be adhered to with regards to Fraud.	Consider plan for loss of key personnel. Fidelity Guarantee or similar insurance to provide cover against internal fraud, theft or actions by employees for which the Parish Council is liable to be reviewed annually. A parish councilor is identified to cover role during interim period whilst clerk is absent or replacement clerk recruited.
Election Cost	Risk of an election cost	M	The Clerk obtains a quotation from B&NES for a fully contested election and the Parish Council build an appropriate budget on an annual basis to cover such costs.	Existing procedure adequate.
Data Protection	Non Compliance	L	The Parish Council is registered for Data Protection with the Information Commissioner.	The Parish Council maintains a data protection policy and associated Privacy Notices required by GDPR in accordance with advice from NALC, the policies are reviewed as legislation changes.
Freedom of Information Act	Non Compliance with the Act Publication Scheme	L L	In November 2008, the Parish Council adopted the model Publication Scheme issued by the Information Commissioner and produced an information guide which sets out what information is available, by what means and the associated cost of providing that information, should a member of the public make a request.	Existing procedure adequate. Report any impacts of requests made. Review the information guide annually.
Training	Lack of training can lead to incorrect decisions being taken	L	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 member of the SLCC, which is a source of information/training for many subject areas. Parish Councilors are to be provided with training wherever applicable (whether new training or refresher training). The PC is a member of NALC, which again is a source of information/training for many aspects.	Clerk and Councillors to consider training periodically. The Parish Council is currently a member of the Avon Local Councils Association (current Annual Cost £131) which includes access to the National Association of Local Councils.
Legal Powers	Illegal activity or payment	L	All activity and payments within the power of the Parish Council to be resolved and minuted at Full Parish Council Meetings.	Existing system adequate. Parish Councilors to request a copy of Parish Council Powers from the Clerk if required.

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Minutes/ Agendas/ Notices/ Statutory Documents. Press & Media.	Accuracy of Minutes Business conducted legally Policy for Press/Media Statements.	L	Minutes are produced by the Clerk and issued in draft to Parish Councillors for review. Thereafter minutes are approved at a subsequent Parish Council Meeting and signed off by the Chairman as an accurate record. Signed minutes maintained by the Clerk and kept in Parish Council records. Summons and agendas of Parish Council Meetings are produced within the prescribed timeframe and issued to Members of the Parish Council. Notices and agendas of Parish Council Meetings are produced within the prescribed timeframe and displayed on the notice board. All written press and media coverage will go out via the Clerk or Chairman.	Existing procedure adequate Review procedures for dealing with press and Public.
Members Interests	Conflict of interest	L	Standard agenda item at all meetings for Members of the Parish Council to declare any personal or prejudicial interests they may have to disclose in respect of any matters under discussion. Register of Interest forms should be reviewed and updated by individual Members and re-submitted within 28 days if any change occurs. The council has a Code of Conduct for the guidance of members	Existing system adequate and individual Councillors to continue to review their Register of Interest forms and re-submit if any changes occur.
Insurance	Adequacy Cost	L	An annual review is undertaken (at the time of the policy renewal) of all insurance arrangements in place.	Existing procedure adequate. Review insurance provisions annually.
Assets	Loss or Damage Risk/damage to third party property or individuals	L	An annual review of the assets register is undertaken at the time of the insurance policy renewal. Equipment owned by Parish Council Regular inspections of equipment by the Parish Council as required. Council to ensure prompt action to instigate repairs to damaged or deteriorated equipment or to prevent the use of damaged equipment.	Existing procedure adequate.
Assets – Village Clock	The clock is a Grade 2 listed structure	M	Building and equipment owned by Parish Council Regular inspections of equipment by the Clock Officer appointed by the Parish Council and maintained by him or other contractors as required. Council to ensure prompt action to instigate repairs or to prevent the use of damaged equipment..	Existing procedure adequate.
Assets – Street Furniture	Loss or damage to equipment. Liability for injury or death to users	M	Benches, bins and equipment owned by Parish Council Regular inspections of equipment by the Parish Council as required. Council to ensure prompt action to instigate repairs to damaged or deteriorated equipment to prevent the use of damaged equipment. Suitable disclaimer and information notices to be posted in the area.	The Parish Council should designate an employee, councillor or other appointed person to monitor street furniture and instigate action as required.

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Liabilities – Parish Council Assets	Maintenance – see Risk assessment below		The Parish Council has a liability to safely maintain its assets included on its asset register or specifically listed in the assessment.	
Liabilities – Cemetery	The Parish Council has no obligations in this regard		The Parish Council was involved in the extension to the cemetery in 2011. All future obligations in this regard were transferred to B&NES	
Liabilities – Village Hall	The Parish Council has no obligations in this regard		The Village Hall is run by trustees and the Parish Council has no obligations or liability for this facility. The Parish Council sends a representative to management committee meetings.	
Liabilities – Village Club	The Parish Council has no obligations in this regard		The Parish Council is required by the Village Club constitution to appoint a Parish Councillor to sit on the Village Club Committee	
Liabilities – Playing Field	The Parish Council has no obligations in this regard		The Playing Field part of Fields in Trust and is run by a committee. The Parish Council has no obligations or liability for this facility. The Parish Council sends a representative to management committee meetings.	
Maintenance	Poor performance of assets or amenities Loss of income or performance Risk/damage to third parties	L	All assets owned by the Parish Council are reviewed, inspected and maintained as required. All repairs and relevant expenditure for these repairs are actioned/authorised in accordance with the correct procedures of the Parish Council.	Existing procedure adequate.
Notice Boards	Risk/damage/injury to third parties Road side safety	L	The Parish Council uses two notice boards sited within the Parish. The Clerk is mindful of roadside safety when carrying out duties at the notice boards.	Existing procedure adequate
Meeting Location	Adequacy Health & Safety	L	The Parish Council Meetings are held at East Harptree Village Hall, The Parish Council considers the facilities are adequate for the Clerk, Councillors and Public who attend from a Health & Safety perspective. The Parish Council has produced a hearing loop for attendees with hearing difficulties The facilities do not offer disabled access and the Parish Council should consider using the Playing Field pavilion if disabled access is required.	Existing procedure adequate. Parish Council to ensure continuing maintenance of equipment. Parish Council to review procedures with regard to disabled access.

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Meeting location – in person meetings	Responding to Covid 19 guidance and regulations	H	In response to the Covid 19 emergency regulations and guidance have been introduced to allow “virtual” meetings. There is currently no requirement to hold in person meetings.	COVID 19 Parish Council to follow all current guidance in respect of “virtual” meetings. The council should consider whether there is a justifiable reason why it is necessary to hold in person meetings. The council would need to complete the NALC/SLCC checklist before considering any in person meeting. A meeting specific Risk Assessment would be required in addition to the checklist. Restrictions on the use of any venue should be considered.
Parish Council Official Records and Paper	Loss through theft/fire/damage	L	The Parish Council official records and papers are retained at the home of the Clerk as required. Historic records are stored in a filing cabinet. Parish Council correspondence and planning applications are subject to review and destruction in accordance with GDPR requirements. Before destruction they are stored at a storage facility.	Procedure to be updated as necessary in respect of changes to GDPR. The Parish Council should consider provision of fire proof storage for historic records.
Electronic Records	Loss through theft/fire/damage/ corruption of computer	L	The Parish Council electronic records are stored on Parish Council laptop computer and backed-up on Google One Drive (The Cloud) Back ups are taken at regular intervals.	Existing procedure adequate. Clerk to maintain a confidential Business Continuity Record containing logins/passwords and the like to be held by the clerk and the Chairman