

WEST BRETTON 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 West Bretton Parish Council to assess the risks that 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	Inadequacy 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 which is resolved to be the precept amount to be requested from Wakefield District Council. The figure is submitted by the Clerk in writing.	Existing procedures ensure that an accurate Precept is requested.
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.

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Bank and banking	Lack of control over banking/ procedures/checks	L L	The Council has Financial Regulations which set out banking requirements, including monthly reconciliation/reports presented at Parish Council meetings. Councillors initial bank statements.	Existing procedures ensure that banking controls are followed.
Reporting and auditing	Failure to provide financial information	L	Financial reporting is a monthly agenda item. Members have the opportunity to discuss, question, review financial matters during the monthly Parish Council meeting.	Relevant procedures in place.
Grants	Non-receipt of grant Risk to completion of planned project Risk to Council's finances	L	Grant applications/procedures are followed and decisions shared with members as and when relevant.	Relevant procedures in place
Grants and support payable	Unauthorised payments	L	All such expenditure must adhere to the Council process of approval, minuted and listed accordingly if a payment is made using S137 powers of expenditure.	Existing procedures meet requirements.
Best value accountability	Work awarded Incorrectly. Overspend on services.	L M	Financial Regulations followed. Quotations/estimates obtained where required. Financial controls to be undertaken and monitored. Procurement procedures to be followed. Following Parish Council approval, where possible, local trades people will be awarded contracts/work.	Existing procedure adequate. Ensure procedures are included in Financial regulations.

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Salaries and associated costs	Salary paid incorrectly. Unpaid Tax/NI to Inland Revenue.	L L	Contract of Employment in place for the Clerk/RFO Financial Report to Members HM Revenue and Customs REAL TIME procedures followed for NI and PAYE Annual returns completed on Line within the required timescale	HMRC Basic PAYE software used to calculate Income Tax and NI payable
Employees	Fraud by staff	L	Requirements of Fidelity Guarantee insurance adhered to with regards to fraud. Finance reports presented and initialled by all Councillors End of Year information reported/internal and external audit controls	Existing procedures meet requirements.
VAT	Failure to reclaim VAT	L	The Council has Financial Regulations which set out the procedures to be followed. Reporting to council of VAT recovered.	Existing procedures meet requirements
External Audit Annual Return	Failure to submit financial documentation as required within time limits	L	External Audit Annual Governance and Accountability Return completed and signed by the Council, submitted to internal auditor for completion and relevant checks. The Clerk to ensure that the Certificate of Exemption is submitted to the External Auditor within the timescale set.	Existing procedures meet requirements
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 procedures meet requirements
Minutes/agendas/ Notices Statutory Documents	Inaccuracies and failure to comply with legal requirements	L L	Minutes and agenda are produced in the prescribed manner by the Clerk and adhere to the legal requirements.	Existing procedures meet legal requirements.

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	relating to official business documentation Business conduct	L L	Minutes are consecutively numbered, signed and dated by the chair. Agendas and minutes uploaded to Council website to comply with Transparency Code. Agenda displayed according to legal requirements. Business conducted at Council meetings should be managed by the Chair	Members adhere to Code of Conduct
Members interests	Conflict of interests and failure to maintain a record of such interests	L M	Declarations of interest by members at Council meetings. Register of members interests' forms passed on to the local authority; also uploaded to Parish Council website	Existing procedures adequate. Members sign register at each monthly meeting.
Insurance	Inadequate and/or inappropriate insurance cover to comply with statutory responsibilities	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	Lack of adequate provision	L	The Parish Council is registered with the Data Protection Agency	Ensure annual renewal of registration
Freedom of Information	Lack of transparency	L M	The Council has a Model Publication scheme in place. Fees for information should be based on time management in obtaining such information.	Monitor any requests made under FOI
PHYSICAL EQUIPMENT OR AREAS				
Notice Boards	Risk of damage	L	The Parish Council currently has two notice boards in use. No formal inspection procedures are in place but any reports of damage or faults are reported to the Parish	Existing procedures meet requirements

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			Council and dealt with in accordance with Council procedures.	
Meeting locations	Suitability of venue to hold meetings for all those attending	L	The Parish Council meeting is held in the Village Hall and considered to have appropriate facilities for the Clerk, members and the general public ¹ The venue is compliant with Disability Laws.	Venue meets requirements ²
Council records – paper	Loss through: Theft Fire damage	L M L	The Parish Council records are stored at the home of the Clerk/RFO. Records include historical correspondences, minutes, insurance policy and information, bank records, policies, data protection records, Members' declaration of interests. All documents are kept secure.	Damage (apart from fire) and theft is unlikely and so provision meets the expected requirements. Retention Policy reviewed annually.
Council records – electronic	Loss through: Theft, fire damage or corruption of computer	L	The Parish Council electronic records are stored on the "Onedrive" cloud via the Council laptop held with the Clerk/RFO at her home. Security software is kept up-to-date. Back-ups of electronic data are made at regular intervals on to an external hard drive	Existing procedures meet requirements

¹ Due to the Covid19 pandemic, provision is still in place for mitigating risk (hand sanitising/one-way system/encourage mask wearing/distanced seating)

² The Village Hall Management Committee have a separate risk assessment document available for use of the Hall