

LANGDON PARISH COUNCIL – RISK ASSESSMENT

Created April 2014; Updated May 2023. Last Reviewed and approved 15th May 2023 Ref Minute 23-05/10

Preliminary Notes

Risk assessment is a systematic examination of working conditions, workplace activities and environmental factors that will enable an organisation to identify any and all potential risks. The risk assessment is based on a recorded assessment to enable the organisation to take all the practical and necessary steps to reduce or eliminate risks insofar as is practically possible. This document has been produced to enable the Parish Council to assess the risks that it faces and to 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.

Amendments:

16/05/2022 v11: Covid-19 Measures, Parish Council Official Records & Papers (storage of archived documents) yellow highlights

15/05/2023 v12: Grants Payable. Change to S137 expenditure which must be minuted under separate heading and resolution.

Subject	Risks Identified	Rating 1-3		Management of Risk	Review/Assess/ Revise/Who & When
		Risk 1= Low	Impact		
Precept	Adequacy of Precept Precept requirements not submitted to the District Council Precept not received by Parish Council	1	2	To determine the amount of precept required by the Parish Council annually, the Clerk/RFO prepares a budget, taking into account all anticipated expenditure and projects, increases in costs, any reserves, cash balances, and incomes. From this information the amount of precept is calculated according to S50 regulations and requested from the District Council. A full review of the budget is undertaken by Parish Councillors at the Parish Council meeting in January. The Parish Council then formally resolves upon the precept amount and the Clerk makes the request formally in writing as the Responsible Financial Officer of the Parish Council to Dover District Council in line with their stated deadline (early February). The Parish Council are advised in April of each year of the annual precept figure which is transferred directly into the Parish Council's bank account from DDC in a single payment. The Clerk formally advises the Council of receipt at the next available Parish Council meeting.	Budget assessed by RFO in December. Revised by RFO & PC chair/vice-chair. Review by councillors at Jan meeting. Precept resolved at Jan meeting. RFO makes precept demand in Feb to DDC. Checks April.
Reserves	Insufficient funds to meet basic liabilities (salaries, insurance)	1	3	Annual budget setting includes review of reserves needed to ensure adequate level to meet baseline expenditures and unforeseen budget pressures and possible funding cuts. Minimum 50% of agreed precept.	Reviewed annually by RFO & Chair. Ratified by council.
Financial Records	Inadequate Records Financial Irregularity	1	3	The Council has Financial Regulations which are reviewed annually which set out the requirements and working framework. A copy of the Financial Regulations is given to all new Councillors and is available from the Clerk if required. Also published on website.	Reviewed annually by RFO & Chair. Ratified by council.
Banking	Inadequate Checks of Receipts/Invoices/Bank Records/Reconciliations Bank Mistakes Loss Charges unnecessarily incurred	1	2	The Clerk/RFO pays all monies received into the Parish Council bank account. Payments are made using cheques drawn on the main account and signed in accordance with the current mandate with the approval of two Council Members. The Clerk is authorised to have administrative contact with the bank and the Clerk's place of work will be the correspondence address for bank correspondence, statements and other bank paperwork. The Clerk undertakes bank reconciliations each time a statement is received to ensure that all receipts and	All monies banked by RFO on receipt into LPC bank account. Cheques authorised by resolution at PC meeting with 2

				payments are in order. Financial records are to be regularly scrutinised for accuracy and presented to the council each quarter.	signatories. RFO checks all transactions monthly.
Reporting & Auditing	Information, Communication & Compliance	1	1	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 must be advertised and made available to the public as required by legislation and are therefore available for inspection from the Clerk at a date and time specified by the Clerk. The parish council will review and act upon any comments in the auditor's annual report and modify financial procedures as necessary.	Internal and External auditors appointed annually. RFO prepares accounts for audit, presented to LPC and public viewing.
Cash	Loss through theft or dishonesty	1	1	No petty cash system in operation thus negating this risk. Insurance cover against financial loss is mandatory.	(N/A)
Direct Costs	Goods/Services not supplied but billed Invoice incorrect Cheque payable incorrect Cheque payable to incorrect party Unpaid invoices	1	2	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 is raised for signature by the Council. A note of income/expenditure and cheques to be issued is provided for each Parish Council meeting and cross-checked against the invoices and cheques and signed off by any two Parish Councillors. The invoices and summary schedule is maintained by the Clerk in the Parish Council records.	RFO tracks progress and correct delivery of approved orders/services. RFO notifies PC meeting of payments to be authorised by resolution.
Grants (payable)	Power to issue grants and authorisation	1	1	All such expenditure is to be approved, ratified and minuted in advance. Expenditure allowable under S137 category must be resolved and minuted under S137 heading.	Grant applications invited annually, RFO and chair to check compliance.
Grants (receivable)	Receipt of Grants	1	1	The Parish Council is not currently in receipt of any on-going grant funds. If a grant was applied for and successfully obtained, the terms and conditions of the grant would need to be considered and adhered to.	PC to review and accept conditions by resolution.
Best Value	Work awarded incorrectly resulting in accusations of	2	2	The Parish Council would normally seek three quotations for any work required to be undertaken in line with proper tendering procedures	RFO invites quotes as per Financial

	commercial favouritism and overspending			for goods obtained in accordance with scheme laid down in Financial Regulations and Standing Orders.	Regulations. PC selects best value quote.
Salaries		1	2	The Parish Council authorises the appointment of the Clerk and any other employee plus respective salaries. A review of salaries is undertaken each year in line with preparing for the precept. Salary details are produced by the Clerk quarterly, including any payments due to HMRC and these will be inspected quarterly at Parish Council meetings as they form part of the payment listing. The Clerk has a contract of employment and job description, a copy of which is held in Parish Council records. The Clerk completes the necessary submissions to HMRC in respect of deductions within the appropriate time frame to avoid penalties.	Clerk/RFO salary and appointment authorised by PC. Salary reviewed and approved in December against national guidelines. Clerk/RFO contract reviewed against national guidelines.
Employers Annual Return	Wrong hours paid Wrong rate paid Wrong deductions of NI/Tax	1	1	The Clerk completes the Employer's Annual Return and submits to the HMRC within the prescribed time frame on annual basis to avoid penalties.	RFO/Clerk submits annual Employer's return in due time.
Employees	Loss of Key Personnel	1	2	No plan in place for loss of key personnel.	
Employer Liability	Failure to Comply with the Law	1	2	Comply with employment law. Issue and work within contracts of employment. Evaluate health and safety issues.	Chairman and Vice-Chairman to review compliance and contracts with clerk
Councillors	Allowances	1	1	No formal allowances are allocated to Parish Councillors other than the chairman. Where an out of pocket expense has been incurred, this could be reimbursed back to the Parish Councillor upon display of suitable expense receipts and authorisation by the Parish Council. The reimbursement would be in the form of a cheque.	PC to approve all allowances and expense claims at published meetings
Election	Costs Risk of an election cost	1	2	The Parish Council should give consideration to building up an appropriate budget to cover the costs for a contested election as part of the budgetary preparations for the precept.	RFO/Clerk to make allowance in annual budget.
Data Protection & Freedom of	Non Compliance with the Act Publication Scheme	1	1	The Parish Council will adopt a model publication scheme and produce an information sheet which sets out what information is available, by what means and the associated cost of providing that	PC to review annually, advised by RFO/Clerk

Information Act				information, should a member of the public exercise their rights of inspection. This is displayed on the parish website.	against National legislation.
VAT	Maintain records and VAT receipts Re-claim within timescales	1	1	The Clerk analyses any VAT charged on purchases within the expenditure of the Council and maintains all VAT receipts within Parish Council records. The Clerk produces a VAT refund analysis and makes a claim to HM Customs & Excise for recovery of the amounts. The refund is received via BACS transfer and the Clerk notifies the Parish Council at the next available meeting. All documentation in relation to the process is maintained in Parish Council records.	RFO/Clerk to track any VAT element on expenditure and retain all receipts. RFO submits VAT claims to HMRC annually and informs the council.
Compliance with Legislation, Financial Regulations & Code of Conduct	Lack knowledge of regulations and codes. Lack of training. Absence of Standing Orders	1	2	The Clerk should be provided with relevant training, reference books and access to assistance and legal advice to carry out the role. Parish Councillors should also be provided with training wherever applicable (whether new training or refresher training). The Parish Council is a member of KALC, which is a source of information and training. Standing Orders should be in place and reviewed annually.	Council to review and fund training for members and Clerk to be effective and compliant. Standing Orders reviewed annually.
Legal Powers	Illegal Activity or Payment	1	1	All activity and payments within the power of the Parish Council are to be resolved upon and minuted at the full Parish Council meeting.	RFO/Clerk to present activities for PC approval.
Minutes, Agendas, Notices, Statutory Documents	Accuracy of Minutes Business Conducted Legally Safe storage of records	1	1	Draft agendas and minutes are produced by the Clerk and issued to Councillors for review. Thereafter minutes are approved at the next available Parish Council meeting. Once signed off by the Chairman as an accurate record, the notes become formal Minutes and official legal documents. Copies of signed minutes are maintained by the Clerk and kept in Parish Council records. Summons and Agenda of Parish Council meetings are produced in the prescribed format and within the prescribed timeframe and issued to Members of the Council. Approved Minutes, Notices and Agendas are uploaded to the Parish Council website for public referral and displayed on the Parish noticeboard within the prescribed timeframes. Signed minutes should be stored in a secure location. Minutes to be periodically bound and archived.	RFO/Clerk produces draft agenda for agreement with chairman prior to next meeting. Minutes approved and signed off at next public meeting. Above documents made public on website by Clerk. Clerk to arrange hard copy minutes

Personal, Prejudicial and Pecuniary Interests	Conflict of Interests	1	1	<p>A standard agenda item at all meetings for Parish Councillors is to declare any personal, prejudicial or pecuniary interests (DPI) they may have and need to disclose in respect of any matters under discussion. In the interests of transparency and openness Members should always declare their interests at each meeting either at the beginning or when an item is being considered or when they realise they have an interest. Register of Interest forms must be reviewed and updated by individual Members and re-submitted to the District Council within 28 days if any change occurs.</p> <p>Under the Localism Act if a Councillor has a DPI then they cannot participate in any discussion or any vote in that matter. To do so would be to commit a criminal offence with a possible fine or prison sentence if convicted.</p> <p>Gifts and hospitality should also be disclosed in the interests of transparency and openness.</p> <p>A register of Members' interests is to be complete, accurate and up to date and held by the Clerk. DPIs are displayed on the DDC website.</p>	<p>to be bound periodically.</p> <p>Clerk to include declaration of interest item on all agendas. All councillors must review their DPIs and within 28 days of change.</p> <p>Chairman to ensure that a councillor declaring a DPI takes no part in that matter.</p> <p>RFO/Clerk to maintain register of interests. Copies sent to DDC.</p>
Insurance	Adequacy Cost	2	2	<p>An annual review should be undertaken, shortly before the date of renewal, of all insurance arrangements to ensure best value and adequate cover. The policy should also reviewed throughout the year in the event of changes to assets, a claim or specific incident, new or high risk events or at the recommendation of the Internal Auditor.</p>	<p>RFO/Clerk to review insurance policy and cost annually for budget setting and adequate risk cover.</p>
Assets	Loss or Damage Risk/Damage to third party property of individuals	1	2	<p>An assets register is kept and a review should be undertaken at the time of the insurance policy renewal or at the Annual Meeting of the Parish Council. The asset register should also be reviewed throughout the year in the event of loss of assets, new assets and other changes affecting the register.</p> <p>Assets should be correctly insured. See Appendix for assets list.</p>	<p>RFO/Clerk to maintain assets register and review annually.</p> <p>Councillors to inform Clerk of any new/changed risks.</p>
Locations of Noticeboard & Meetings	Risk/Damage/Injury to third parties Health & Safety	1	1	<p>Parish Councillors and the Clerk are mindful of road side/pedestrian safety when accessing the noticeboards.</p> <p>The Parish Council meetings are held in the parish halls according to</p>	<p>RFO/Clerk and Chairman to make annual review of</p>

Covid-19 Measures		1	2	<p>the published schedules. The Parish Council considers the facilities are adequate from a Health & Safety perspective for the Clerk, Councillors and attending members of the public and press.</p> <p>If Government public health measures prevent physical public council meetings from being held (Covid-19) then parish council business shall be conducted by remote (Zoom) sessions.</p>	<p>risk levels.</p> <p>Government or NHS advice to be followed.</p>
Parish Council Official Records & Papers	Loss through theft/fire/damage Keeping records in accordance with statutory requirements and parish council policies.	1	2	<p>The Parish Council official records and papers are stored at the home of the Clerk. Parish councillors may have possession of council-related items from on occasions. Archived documents and bound minute books are stored in the locked post office room at East Langdon Parish Hall.</p>	<p>RFO/Clerk and councillors entrusted with council documents and kept safe and secure.</p>
Electronic Records	Loss through theft/fire/damage Corruption, virus or computer breakdown	1	3	<p>The Parish Council electronic records are stored on the computer system as provided to the Clerk by the council for work purposes only. The contents are backed up remotely on a daily basis by EIS at KCC using an encrypted service. The computer system and associated hardware must be stored safely and kept secure at the Clerk's home (and/or Chairman) when not in use.</p>	<p>Clerk's work computer must be password protected. Clerk/EIS to ensure daily backup is successful and confirmed by emailed backup log.</p>