

Holton-le-Clay Parish Council – Risk Assessment. Review Date February 2024

Preliminary 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

Emma Portas

Clerk to the Council and Responsible Financial Officer

FINAL

Subject	Risk(s) Identified	High-Med Low	Management of Risk	2024 Review/Assess/Revise
Assets	All assets detailed on the asset register	L		
Protection	Protection of physical assets	M	Buildings insured.	Existing procedure adequate.
Security	of buildings, equipment	M	Alarms on new Village Hall and Council Office Section. Security Shutters on all window, side and rear doors.	Existing procedure adequate.
Loss or Damage	Loss or Damage Risk/damage to third party property or individuals (by fire, wind or weather or vandalism of council buildings, street furniture or other fixed assets).	L	Appropriate insurance cover should be held for all council premises. Insurance requirements should be reviewed annually. Appropriate checks. Inspections of council properties are carried out on a regular basis. An annual review of the assets register is undertaken at the time of the insurance policy renewal and/or Annual Meeting as per Standing Orders.	Existing procedure adequate.
Buildings	Maintenance	M	The Council Offices has an annual inspection of PAT, boiler/heating and fire appliances.	Gas safety needs to be done. Boiler service to be booked for March 2024
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.

Subject	Risk(s) Identified	High-Med Low	Management of Risk	2024 Review/Assess/Revise
Notice Boards	Risk/damage/injury to third parties Road side safety	L	The Parish Council has four Notice Boards. They are located in Peppercorn Walk, outside shops on Louth Road and outside the Infants School and also outside the village hall. The Clerk and maintenance operative are mindful of roadside safety when carrying out duties at the Notice Boards.	Existing procedure adequate.
Finance		H	Financial regulations are in place and are reviewed annually.	Existing procedure is adequate.
Bank and investment arrangements and control	Inadequate checks Bank Mistakes Loss Charges	L	<p>All banking and investment arrangements are approved by Council and appropriately minuted. The two bank accounts (General and Burial Board) are subject to appropriate signatory levels. (3 signatories including the Clerk who is the administrative contact with Bank).</p> <p>All bank account withdrawal transfers must be authorised by the Council</p> <p>Both bank accounts are reconciled on a monthly basis. The Clerk/RFO pays all monies received into the main account. All payments are made using internet banking and occasionally cheques. The Clerk is the Responsible Financial Officer and maintains all bank correspondence, statements and documentation.</p> <p>Direct Debit systems in place for British Gas, Public Works Loan Board, and Anglian Water, Virgin Media, BT and Information Commission.</p>	<p>Existing procedure adequate.</p> <p>Electronic Payments and Transfers between accounts are authorised in writing by three signatories of which can include the Clerk.</p> <p>Clerk to review the bank mandate following any change to the Parish Council i.e. following an election, resignation or disqualification of any Parish Councillor.</p> <p>Online banking is now in place.</p> <p>A credit card is now in use with Paul Rowntree and the clerk added as signatories. The Chairman is to cross reference credit card statements against payments each month. The clerk pays the card off in full every month by direct debit. All receipts for payment are attached to the credit card statement for signing by two authorised signatories. All payments are authorised at a full council meeting.</p>
Risks	Risk of loss of income	M	General: Insurance cover. Sum assured to £50,000 (to cover loss of income). Important documents backed-up and taken off premises.	Review Parish Garden rents annually in line with expenditure and

Subject	Risk(s) Identified	High-Med Low	Management of Risk	2024 Review/Assess/Revise
			Parish Gardens: increase in net expenditure, increase in empty plots Cemetery: Loss of adequate space, increase in net expenditure	occupation Review burial fees annually in line with expenditure
Cash	Loss through theft or dishonesty	M	Public access to cash offices restricted. Cash office locked/secured. Cash banking times varied. With the computer software in place all monies spent are recorded and allocated to cost codes. Therefore each month members know what money is spent and why. The finance cover is part of mandatory insurance.	Existing procedure adequate.
Financial Records	Inadequate Records Financial irregularities	M	The Council has Financial Regulations which are reviewed regularly and 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.	The Financial Regulations need to be reviewed periodically to ensure it is adequate. Councillor Supervision for periodic checks is required to ensure system adequate.
Financial controls	Reporting and auditing Information communication Compliance	M	Monthly reconciliation prepared by the Clerk and reported to Full Council. Three signatories on cheques. Internal and External Audit. 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, and are therefore available for inspection from the Clerk.	A monitoring statement should be produced by the Clerk which shows expenditure by code and against budget plan. The statement will be inspected by the Council and signed off by the Chairman.

Subject	Risk(s) Identified	High-Med Low	Management of Risk	2024 Review/Assess/Revise
VAT	<p>Comply with HM Customs and Excise Regulations</p> <p>Maintain records and VAT receipts</p> <p>Re-claim within time limits</p>	H	<p>Use help line when necessary.</p> <p>The Clerk checks for any VAT charged on purchases once the invoice is received and ensures the correct information is recorded onto the computer software in one of 2 accounts. (General Account and Burial Account). The Clerk maintains all VAT receipts within Parish Council records. The Clerk produces a VAT refund checked periodically and makes a claim to H M Customs & Excise for recovery of the amounts quarterly in the financial year. 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 Council records.</p>	<p>VAT payments and claims calculated through the computer software. Internal and external auditor to provide the comprehensive checking system.</p> <p>Existing procedure adequate.</p>
Precept	<p>Sound budgeting to underlie annual precept</p>	L	<p>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 will be expected every year. To estimate the amount of precept required by the Parish Council annually, the Clerk/RFO prepares a budget, taking into account all anticipated expenditure and projects to be developed, and any cash balances, and then from this the amount of precept required from the District Council. This is presented at a Finance committee meeting in December/January for discussion and final approval before presenting to Full Council at the January Full Council meeting. The Parish Council discuss and formally resolve the precept amount and the Clerk makes the request on the Precept form as the appointment of Responsible Financial Officer of the Parish Council to East Lindsey District Council in line with the end of January deadline. The Parish Council are advised in January/February each year of the annual precept figure which is transferred directly into the Parish Council's bank account from ELDC in two instalments. The Clerk formally advises the Parish Council of the receipt at the next available Parish Council meeting.</p>	<p>Existing procedures adequate.</p>

Subject	Risk(s) Identified	High-Med Low	Management of Risk	2024 Review/Assess/Revise
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 income/expenditure and cheques to be issued is produced for each Parish Council Meeting and cross checked against the invoices/cheques and signed off by any two or three Parish Councillors. The Council resolved the Clerk can now be a third signatory The invoices and summary schedule is maintained by the Clerk in Parish Council records.	Existing procedures adequately controlled.
Grants – payable	Power to pay Authorisation of Council to pay	L	All such expenditure to be approved ratified and minuted in advance. Any 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	If a grant was applied for and successfully obtained, the Terms and Conditions relevant to that grant would need to be considered and adhered to.	Would need to be reviewed as and when a grant is obtained.
Best Value Accountability	Work awarded incorrectly Overspend on services	L	The Parish Council would normally seek more than one quotation for any work required being undertaken or goods obtained in accordance with the scheme laid down in Standing Orders.	Existing procedure adequate, but a review of legal advice provision needs to be undertaken to ensure value for money.
Liability Authorisation and control of supply of goods and services to the council	Council, Ratepayers and Clerk	M	Financial Regulations are adhered to for all council purchases/services. All goods and services obtained are in accordance with Council minutes or financial regulations and adhere to 'best value' practice principles. Strict control over all expenditure is maintained and the Clerk provides details lists to the Council on a monthly basis.	Monthly spending reports are produced for the Full Council.
	Risk to third party, property or individuals	M	Insurance in place. Open spaces checked regularly. Trees investigated when damage reported. Risk assessments of individual events such as Festival Day carried out as necessary	
		M	Insurance in place covering all assets.	

Subject	Risk(s) Identified	High-Med Low	Management of Risk	2024 Review/Assess/Revise
	Legal liability as consequence of asset ownership.		Junior Playing Field: Weekly checks of playground equipment, surfaces and potential risks, written records kept. Annual checks by ROSPA of play equipment in August. Cemetery: Annual tree assessment carried out by contractor. Parish Gardens- Tenancy agreement highlights restrictions on breakable materials e.g. glass and highlights supervision rules for bonfires. Large owl box approved by Full Council regular visual checks for stability by employees and volunteer installer. Eight Acres : Regular visual checks by maintenance operative Old Railway Line: Not currently accessible other than at one crossing point which is kept clear. Village Hall: Jointly covered by PC & Merc insurances	Annual checks of Cemetery memorials. Placement of “at own risk” signage now placed at the cemetery and Village Hall. Ensure both insurances provide adequate insurance in line with lease responsibilities.
Employer Liability				
	Comply with Employment Law	M	Membership of national and regional bodies. Members to the Lincolnshire Association of Local Councils (LALC) and the Clerk to the Society of Local Council Clerks (SLCC) – Lincolnshire Branch by attending the 4 meetings which includes the AGM in December and networking with other Clerks.	Adequate
	Comply with Inland Revenue requirements	M	Regular advice from HM Revenue and Customs via the website. Internal and external auditor carry out annual checks	
	Safety of Staff and Visitors	M	Alarm fitted to restrict access to Council Offices. Regular risk assessment checks of Council Offices. Lone worker policy in place.	
Salaries	Wrong salary paid Wrong hours paid Wrong rate paid False employee Wrong deductions – NI/Tax	L	The Parish Council authorise 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 Payroll outsourcer of Duncan and Toplis of Louth. 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. The Clerk and Maintenance Operative have a contract of employment and job description, a copy of this is in Parish Council records.	Existing system and procedure for the appointment, payment of salaries and associated NI/Tax adequate.

Subject	Risk(s) Identified	High-Med Low	Management of Risk	2024 Review/Assess/Revise
Employers Annual Return	Submit within time limits	L	Duncan and Toplis have now been appointed to complete the Employer's Annual Return and submit to HM Revenue & Customs within the prescribed time frame (mid May) on an annual basis	Adequately controlled (check regarding submission on-line).
Employees	Loss of key personnel Fraud by staff Actions undertaken by staff Health & Safety Income tax and NI deductions	L	Approval for the employment of all staff and their annual remuneration levels are approved and minuted by the Council. The Clerk and Maintenance Operative Salaries are paid by bank transfer at the monthly Full Council meeting as at 20 th of the month. Annual staff evaluation process in place through the Personnel committee. The Clerk and the Maintenance Operative are employees of the Parish Council. No plan in place for loss of key personnel. Check the Insurance terms and the requirements of any Fidelity Guarantee insurance. NEST pension now in place.	Consider plan for loss of key personnel. Check Fidelity Guarantee insurance status. Check status of employees and tax/NI position
Councillors	Allowances Councillor overpayments	L	No formal allowances are allocated to Parish Councillors, however, where an out of pocket expense has been incurred, this would be reimbursed back to the Parish Councillor upon display of suitable expense receipts and authorisation by the Parish Council. If a large amount to be reimbursed would be in the form of a cheque, at the next Full Council meeting or by bank transfer.	Existing procedure adequate.
Training	Lack of training can lead to incorrect decisions being taken	L	The Clerk should be provided with relevant training, reference books, and access to assistance and legal advice required carrying out the role. Parish Councillors should also be provided with training wherever applicable (whether new training or refresher training). As mentioned earlier the Parish Council is a member of LALC, which is a source of information/training for many aspects of councillor role. It is stated in the introductory brief for councillors to undertake training within 12 months of appointment.	Clerk and Councillors to consider training periodically, and as part of appraisal.
Legal Liability				
	Ensuring activities are within legal powers	H	Clerk to clarify legal position on any new proposal. Legal advice to be sought where necessary.	

Subject	Risk(s) Identified	High-Med Low	Management of Risk	2024 Review/Assess/Revise
Minutes/ Agendas/ Notices/ Statutory Documents	Proper and timely reporting via the minutes Accuracy of Minutes Business conducted legally	M	Council meets once a month and when needed for committee meetings. The Minutes of the meetings are produced by the Clerk and issued in draft to the Chairman for review. Once reviewed they are forwarded by E mail to members, and then the minutes are approved at the next Scheduled Parish Council Meeting. Once signed off by the Chairman as an accurate record, they become formal Minutes and official legal documents. Copies of signed minutes are 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. The Approved Minutes, Notices and Agenda are uploaded to the Parish Council website for public referral. The Agenda and Notices are also displayed on the notice boards.	Existing system adequate.
Legal Powers	Illegal activity or payment		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 Councillors are given all the information required for their role on becoming a councillor.
	Proper Document control	M	Original leases stored in the safe in the Council Offices storeroom.	
Councillors Propriety	Registers of Interests	L	Declarations of pecuniary interests are lodged with E.L.D.C and a copy kept in the Parish Council records. Declaration forms should be reviewed and updated by individual Members and re-submitted within 28 days if any change occurs.	Procedure adequate to conform to legal requirements. Individual Councillors to continue to review their forms and re-submit if any changes occur.
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 on the Agenda. .	Existing system adequate
Gifts and Hospitality		L		Agenda item at Annual Council meeting.
Administration				

Subject	Risk(s) Identified	High-Med Low	Management of Risk	2024 Review/Assess/Revise
Data Protection	Non Compliance	L	The Parish Council is registered for Data Protection with the Information Commissioner and there is a data protection policy in place.	Existing procedure adequate – ensure renewal is undertaken annually.
Freedom of Information Act	Non Compliance with the Act Publication Scheme	L	The Parish Council have adopted the model Publication Scheme issued by the Information Commissioner and produced an information sheet 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. This is displayed on the Website.	Existing procedure adequate. Report any impacts of requests made. Review the information guide annually.
Insurance	Adequacy Cost	L	The Parish Council carries out an annual review (shortly before the time of the policy renewal of 1st June) of all insurance arrangements in place.	Review insurance provisions and agree whether annually or a fixed period to ensure the best value cover is being achieved.
Meeting	Location Adequacy Health & Safety	L	The Parish Council Meetings are held in the Council Offices meeting room. The Parish Council considers the facilities are adequate for the Clerk, Councillors and Public who attend from a Health & Safety perspective.	Existing procedure adequate.
Parish Council Official Records and Papers	Loss through theft/fire/damage	L	The Parish Council official records and papers, including Cemetery records, are stored in the safe in the storeroom at the Council Section of the Village Hall. Cemetery records are also stored on the computer system on a Cemetery Software package. The Railway Land deeds and documents are stored for safe keeping in the Wilkin Chapman solicitor's strong room.	Existing procedure adequate
Electronic Records	Loss through theft/fire/damage/corruption of computer	L	The Parish Council electronic records are stored on Parish Council's Flash Disks and Cloud storage	The backup of the PC is undertaken weekly and data from the accounts package is backed up after every change. The use of Cloud storage mitigates catastrophic loss of data and the additional flash drive provides extra security

Subject	Risk(s) Identified	High-Med Low	Management of Risk	2024 Review/Assess/Revise
Election	Costs Risk of an election cost		The District of East Lindsey covers all the costs for a fully contested election. However, due to cut backs this may no longer continue. The Parish Council should build an appropriate budget on an annual basis to cover such costs as part of the budgetary preparations for the Precept.	Existing procedure adequate. Check for any changes to the ELDC system in due course.
Service Interruption	Council and Residents	L	All tasks carried out by the Clerk have been compiled into a calendar list in the possession of the HR Committee. All tasks carried out by the Maintenance operative are included in a list in the possession of both the Clerk and the HR Committee. Passwords for all Council Accounts and services are held in a sealed envelope by the Chairman All bank accounts names/account numbers where any alternative signatory is listed should be recorded. Any temporary signing arrangements should be obtained from the bank, recorded on their letterhead and a copy retained on file.	Ensure all accounts procedures are made known to the H.R Committee
Keys	Data Protection, unauthorised access to confidential files	H	All passwords for the computer are listed in a sealed envelope that is signed by the Clerk. The key to the clerks office is also contained within the envelope. The envelope is to be opened in an emergency only. The Chairman may enter the clerks office in an emergency on the proviso that he is accompanied by a second officer of the council. This ensures protection against unauthorised access to confidential files and adheres to data protection regulations.	Existing procedure adequate.