

High Halden Parish Council Risk Register

Notes

“The greatest risk facing a local authority is not being able to deliver the activity or services expected of the Council.”

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. Making sure that all employees are made aware of the results of the risk assessment.

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 minimise 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.

FINANCE AND MANAGEMENT				
Subject	Risk(s) Identified	H / M / L	Management/Control of Risk	Review/Assess/Revise
Business continuity	Risk of Council not being able to continue its business due to an unexpected or tragic circumstance	L	All files and recent records are kept at the Clerk's home. The Clerk makes regular back-ups of files to a USB stick and all documents are saved to One Drive. In the event of the Clerk being indisposed the Chairman to contact the Kent Association of Local Councils for advice.	Existing procedures adequate. Review when necessary.
Precept	Adequacy of precept Requirements not submitted to ABC Amount not received by ABC	L L L	The Finance Council reviews the Precept requirement annually and makes recommendations to the Council at the December meeting. The Council reviews the presented budget update information, including actual position and projected position to year end and estimated figures for the next financial year. With this information the Council then agrees the amounts set for the specific budget headings for the following year, the total of which is resolved to be the precept amount to be requested from Ashford Borough Council. This figure is submitted by the Clerk online to ABC. The Clerk informs Council when the monies are received (at the end of April and September).	Existing procedure adequate.
Financial records	Inadequate records Financial irregularities	L L	The Council has Financial Regulations that set out the requirements.	Existing procedure adequate. Finance Committee reviews the Financial Regulations when necessary and makes recommendations to the Council.
Bank and banking	Inadequate checks Bank mistakes Loss Charges	L L L	The Council has Financial Regulations that set out the requirements for online banking, cheques and reconciliation of accounts. The Clerk reconciles the bank accounts once a month The Clerk reviews the Councils banking arrangements regularly. Three Councillors have full access to the online bank account to monitor the balances and dual authorisation is required for every payment. The Clerk is unable to authorise an online payment	Existing procedure adequate. Review the Financial Regulations when necessary and bank signatory list when necessary, especially after an AGM and an election. Monitor the online bank accounts monthly

FINANCE AND MANAGEMENT				
Subject	Risk(s) Identified	H / M / L	Management/Control of Risk	Review/Assess/Revise
Cash	Loss through theft or dishonesty	L	The Council has Financial Regulations that set out the requirements. Cash received is banked within 3 banking days... The Council's insurance policy has a Fidelity Guarantee.	Existing procedure adequate. Review the Financial Regulations when necessary. Ensure Fidelity Insurance is adequate.
Reporting and auditing	Information communication Compliance	L M	A budget monitoring statement is prepared monthly by the Clerk. A full list of payments and receipts is distributed prior to the meeting and the financial records including a breakdown of receipts and payments balanced against the bank statement are presented and checked by two Councillors at each meeting. Payments are either made electronically or by cheque, both require dual authorisation of two Councillors. Council should regularly audit internally to comply with the Fidelity Guarantee.	Existing communication procedures adequate.
Direct costs Overhead expenses Debts	Goods not supplied but billed Incorrect invoicing Cheque payable incorrect Loss of stock Unpaid invoices	L L L L	The Council has Financial Regulations that set out the requirements. At each Council meeting the list of invoices awaiting approval is distributed to Councillors, and considered. Council approves the list of requests for payment.	Existing procedure adequate. Review the Financial Regulations when necessary.
Grants and support - payable	Power to pay Authorisation of Council to pay	L	All such expenditure goes through the required Council process of approval, minuted and listed accordingly.	Existing procedure adequate. .
Grants - receivable	Receipts of Grant	L	Receipt of any grant is reported to the Council at the next meeting of the Council. Any one-off grants awarded would come with terms and conditions to be satisfied.	Existing procedures adequate.
Charges - Rentals payable	Payments of leases/rentals	L	Sports pavilion – hire fees to be paid in advance on booking.	Existing procedure adequate.
Charges - Rentals receivable	Receipt of rental Insurance implication	L M	Football pitches - the Clerk invoices the Football Clubs annually for use of the pavilion and pitches. Clubs that use the pitches periodically are invoiced monthly and charged a fee per session	Existing procedure adequate. Review agreement and fees annually. Ensure payments received.
Best value Accountability	Work awarded incorrectly Overspend on services	L M	As per Financial Regulations normal Parish Council practice would be to seek, if possible, more than one quotation for any substantial work required to be undertaken or goods. For major contract services, formal competitive tenders would be sought. If a problem is encountered with a contract the Clerk would investigate the situation, check the quotation/tender, research the problem and report to Council.	Existing procedure adequate. Review Financial Regulations regularly.

FINANCIAL AND MANAGEMENT				
Subject	Risk(s) Identified	H / M / L	Management/Control of Risk	Review/Assess/Revise
Salaries and assoc. costs	Salary paid incorrectly Wrong hours paid Wrong rate paid False employee Wrong deductions of Tax Unpaid contributions to the Inland Revenue	L L L L L L	The Parish Council authorises the appointment of all employees at Council meetings. Salary rates are assessed annually by the Council and applied on 1st April each year. Salaries are paid electronically each month and reported to the Council. Income tax for the Clerk calculated using HMRC PAYE basic tools software updated annually and paid monthly. The Caretaker and Park Keeper roles take care of their own PAYE The Clerk has a contract of employment and job description and is paid for 40 hours per month.	Existing appointment and payment system is adequate.
Clerk/Other workers (voluntary/casual)	Loss of Clerk Fraud Actions undertaken Health & Safety	L L L	A contingency fund should be established to enable training for the CiLCA qualification in the event of the Clerk resigning. The requirements of the Fidelity Guarantee insurance to be adhered to with regards to Fraud. The Clerk should be provided with relevant training, reference books, access to assistance and legal advice required to undertake the role.	Include in financial statement when setting precept. Existing procedure adequate. Purchase reference books where necessary. Membership of the SLCC. Monitor working conditions, safety requirements and insurance regularly.
Councillor allowances	Councillors over-paid Income tax deduction	L	The Chairman has a budgeted annual allowance that is used if necessary for sundry items. Any expenses are claimed by presenting the relevant receipt to the Council for approval. Expenses are monitored to ensure the budget is not exceeded and expenditure reported monthly to the Council. No allowances are allocated to other Parish Councillors.	Existing procedure adequate.
Election costs	Risk of an election cost	L/M	Risk is higher in an election year. When an election is due the Clerk will obtain an estimate of costs from the Borough Council for a full election and an uncontested election. There are no measures which can be adopted to minimise the risk of having a contested election as this is a democratic process and should not be stifled.	Existing procedure adequate.
VAT	Re-claiming/charging	L	The Council has Financial Regulations that set out the requirements.	Existing procedure adequate
Annual return	Submit within time limits	L	Employer's Annual Return is completed and submitted online to HMRC within the prescribed time frame by the Clerk. The AGAR is completed and signed by the Council, submitted to the internal auditor for completion and signing then checked and sent on to the External Auditor within the time limit.	Existing procedures adequate.

FINANCIAL AND MANAGEMENT				
Subject	Risk(s) Identified	H / M / L	Management/Control of Risk	Review/Assess/Revise
Legal powers	Illegal activity or payments	L	All activity and payments within the powers of the Parish Council to be resolved and minuted at Full Parish Council Meetings.	All activities and payments Minuted. Council reviews compliance with the criteria to use the GPC at its Annual Meeting.
Council records - paper	Loss through: theft fire damage	L M L	The Parish Council records are stored at the home of the Clerk. Records include current correspondence, minute books, bank statements, insurance, etc. Recent materials are held at the home of the Clerk and older more historical records are in the county archives. Deeds and Title Plans are held by the Parish Council's solicitor, Whitehead Monckton (Tenterden).	Damage (apart from fire) and theft is unlikely and so provision adequate. Deeds deposited off-site.
Council records - electronic	Loss through: Theft, fire, damage Corruption of computer	L L	The Parish Council's electronic records are stored on a Council owned computer at the Clerk's home. Back-ups of the files are taken at regular intervals on to the USB stick and all documents are stored on One Drive.	Existing procedure adequate.
Insurance	Adequacy Cost Compliance Fidelity Guarantee	L L L M	An annual review is undertaken (before the time of the policy renewal) of all insurance arrangements in place. Employers and Employee liability insurance are a necessity and must be paid for. Ensure compliance measures are in place. Ensure Fidelity checks are in place.	Existing procedure adequate. Review insurance provision annually. Review of compliance.
Data Protection	Policy Provision	L M	The Council is registered with the Information Commissioner Privacy Notice, Privacy Policy, Management Policy for data breach, procedure for Subject Access Requests to be adopted The Council has appointed a Data Protection Officer. Councillors have been issued with Parish Council email addresses which are to be used in relation to all Parish Council electronic correspondence	Ensure annual renewal of Registration and compliance with the General Data Protection Requirement.
Freedom of Information Act	Policy Provision	L M	The Council has a model publication scheme for Local Councils in place. The Council is able to request a fee for any information requested to cover the cost of consumables and the clerk's time.	Monitor and report any impacts of requests made under the FOI Act.
Meeting location	Adequacy Health & Safety	L M	The Parish Council Meetings are held virtually via Zoom Pro if dictated by legislation or at the Memorial Hall. The Clerk holds a key to the hall and in the event the Clerk is indisposed the Chairman or Clerk will contact the Chairman of the Memorial Hall Committee for access to the building. The premises and the facilities are considered to be adequate for the Clerk, Councillors and Public who attend from Health & Safety and comfort aspects.	Existing location adequate.

ASSETS				
Subject	Risk(s) Identified	H / M / L	Management/Control of Risk	Review/Assess/Revise
Sports pavilion, play area equipment and sports and playing fields	Loss or Damage Risk/damage to third party(ies)/property	L L	An asset register is kept up to date and insurance is held at the appropriate level for all items. Regular checks made of all equipment by Members of the Parish Council or pavilion caretaker. Annual inspection of play area carried out by ROSPA.	Existing procedure adequate. Review insurance requirements annually.
Noticeboards	Risk/damage/injury to third parties Road side safety	L L	Parish Council has two notice boards in the Parish. 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. Keys held by the Clerk and Vice-chairman.	Existing procedure adequate.

LIABILITY				
Subject	Risk(s) Identified	H / M / L	Management/Control of Risk	Review/Assess/Revise
Legal Powers, including S137 expenditure	Illegal activity or payments	L	All activity and payments made within the powers of the Parish Council (not ultra vires) and to be resolved and clearly minuted. Ensure established with clear terms of reference.	Existing procedure adequate.
	Working Parties taking decisions	L		Existing procedure adequate.
Minutes/Agendas/ Notices/Statutory documents	Accuracy and legality	L	Minutes and agenda are produced in the prescribed method by the Clerk and adhere to the legal requirements. Minutes are approved and signed at the next Council meeting. Minutes and agenda are displayed according to the legal requirements. Business conducted at Council meetings should be managed by the Chair.	Existing procedure adequate. Guidance/training to Chair should be given (if required). Members to adhere to Code of Conduct.
	Business conduct	L		Existing procedure adequate. Ensure risk assessments are carried out.
Public Liability	Risk to third party, property or individuals	M	Insurance is in place. Risk assessments regularly carried out to comply with requirements.	Existing procedures adequate. Ensure risk assessments are carried out.
Employer Liability	Non-compliance with employment law	L	Undertake adequate training and seek advice from the Kent Association of Local Councils.	Existing procedures adequate.
Legal Liability	Legality of activities	M	Clerk to clarify legal position on proposals and to seek advice if necessary. Council always receives and approves Minutes at monthly meetings. Retention of document policy in place.	Existing procedures adequate.
	Proper and timely reporting via Minutes	L		
	Proper document control	L		

COUNCILLORS' PROPRIETY				
Subject	Risk(s) Identified	H / M / L	Management/Control of Risk	Review/Assess/Revise
Members interests	Conflict of interest	M	Councillors have a duty to declare any interests at the start of the meeting. Declaration of Pecuniary Interest forms to be reviewed regularly by Councillors, and published on the village website..	Existing procedure adequate. Members to take responsibility to update their Register.
	Declaration of Councillors Pecuniary interests	M		

LONE WORKING IN PAVILION AND ON PLAYING FIELDS				
Subject	Risk(s) Identified	H / M / L	Management/Control of Risk	Review/Assess/Revise
Workplace	Slipping on loose cables, etc.; fire and electrical hazards. Danger in lifting heavy items	M	All electrical and other cables to be stowed correctly, floor obstructions clearly marked. Reschedule lifting heavy equipment for assistance	Existing procedures adequate
Equipment	All equipment to be checked and properly maintained	L	All equipment and facilities to be maintained and checked at the start and end of the season, especially First Aid Kit	Existing procedures adequate
Violence	Pavilion security procedures to be checked and implemented at all times	L	Individuals should be aware of risks and act accordingly	Existing procedures adequate
Individual	There must be a contact for any Individual working alone who knows the working hours. Individuals must always carry a mobile phone	M	Individuals must ensure that a contact knows they are working alone, and have a deadline for action if the individual fails to check in	Existing procedures adequate
Training	One Parish Councillor must be responsible for ensuring that all those working alone are fully aware of the risks involved	L	One Parish Councillor must be responsible for ensuring that all those working alone are properly instructed, especially with appropriate First Aid training	The Parish Councillor must report to the Parish Council annually

