

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 Eastry 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) indentified	H/M/L	Management/control of Risk	Review/Assess/Revise
Precept	Adequacy of precept in order for the Council to carry out its Statutory duties	L	To determine the precept amount required, the Council receives budget update information quarterly. At the precept meeting Council receives a budget report, including actual position and projected position to the end of year and indicative figures or costings obtained by the Clerk. 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 Dover District Council. The precept demand is completed by the Clerk and signed by the Chairman & Clerk.	Existing procedure adequate.
Financial Records	Inadequate records Financial irregularities	L L	The Clerk maintains Receipts and Payment accounts as per current accounts and audit regulations.	Existing procedure adequate Review the Financial regulations annual
Bank and banking	Inadequate checks Banks mistakes	L L	Monthly reconciliation undertaken.	Existing procedure adequate Existing procedure adequate
Reporting and auditing	Information communication	L	Financial information is a regular agenda item (Finance Report) and discussed/reviewed and approved quarterly	Existing procedures adequate.
Grants	Receipt of grant	L	Parish Council does not presently receive any regular grants.	Procedure would be formed, if required

Subject	Risk(s) indentified	H/M/L	Management/control of Risk	Review/Assess/Revise
Grants	Power to pay Authorisation of Council to pay	L	All such expenditure goes to full Council for approval, and is minuted and listed accordingly if a payment is made using S137 powers of expenditure.	Existing procedure adequate.
Best value accountability	Work awarded Incorrectly. Overspend on services.	L M	Normal Parish Council practice would be to seek, if possible, more than one quotation for any substantial work to be undertaken. For major work the Council has Financial Regulations which set out the requirements. If problems encountered with a contract the Clerk would investigate the situation and report to the Council.	Existing procedure adequate. Include when reviewing Financial regulations.
Salaries and assoc. costs	Salary paid incorrectly. Unpaid Tax to Inland Revenue.	L L	The Council is PAYE registered and works on Real Time reporting to HM Rev & Customs. Salaries are paid by electronic transfer and go to full Council for approval.	Existing procedure adequate
Employees	Fraud by staff	L L	Cheques and stubs reconciled against invoice and meeting agenda. Cheques signed by 2 councillors and stubbs initialled by same. Electronic payments reconciled against invoice, these are set up by the Clerk then electronically authorised by two Councillors. Fidelity Guarantee insurance in place	Existing procedures adequate.
VAT	Reclaiming/charging	L	VAT is claimed annually unless large sums are involved using the section 126 process.	Existing procedures adequate
Annual Returns Tax and Pension Audit Annual Return	Submit within time limits Submit within time limits	L	Annual Returns completed and submitted online within the prescribed time frame by the Clerk. Annual Return completed and signed by the Council, submitted to internal auditor for completion and signing then checked and sent to External Auditor within time frame.	Existing procedures adequate. Existing procedures adequate
Legal Powers	Illegal activity or payments	L	All activity and payments within the powers of the Parish Council to be resolved at full Council Meeting or Finance Committee meeting.	Existing procedures adequate

Subject	Risk(s) indentified	H/M/L	Management/control of Risk	Review/Assess/Revise
Minutes/agendas/ Notices Statutory Documents`	Accuracy and legality Business conduct	L L	Minutes and agenda are produced in the prescribed manor by the Clerk and adhere to the legal requirements. Minutes are approved and signed at the next Council meeting. Agenda displayed according to legal requirements. Business conducted at Council meetings should be managed by the Chair	Existing procedures adequate. Members adhere to Code of Conduct
Members interests	Conflict of interests Register of members interests	L M	Declarations of interest by members at Council meetings. Register of members' interests forms reviewed regularly.	Existing procedures adequate. Members take responsibility to update register.
Insurance	Adequacy Cost Compliance Fidelity Guarantee	L L L M	An annual review is undertaken of all insurance arrangements. Employers and Employee liabilities a necessity and within policies. Ensure compliance measures are in place. Fidelity checks in place.	Existing procedure adequate. Insurance reviewed annually.
Data protection	Policy provision	L	The Parish Council has a data protection policy	Existing procedures adequate.
Freedom of Information	Policy Provision	L	The Parish Council has a freedom of information policy	Existing procedures adequate

PHYSICAL EQUIPMENT OR AREAS

Subject	Risk(s) indentified	H/M/L	Management/control of Risk	Review/Assess/Revise
Assets	Loss or damage Risk/damage to third party (ies) property	L L	An annual review of assets is undertaken for insurance provision	Existing procedures adequate
All Play equipment	Poor performance of assets or amenities	L	An annual safety inspection and 3 operation inspections are undertaken by qualified outside agencies. All repairs and relevant expenditure for any repair is actioned / authorised by the full Council. Assets are insured.	Existing procedures adequate
Wheeled Sports facility	Risk of damage	L	An annual safety inspection and 3 operation inspections are undertaken by qualified outside agencies. All repairs and relevant expenditure for any repair is actioned / authorised by the full Council. Assets are insured.	Existing procedures adequate
Brush Cutter & Strimmer	Risk of injury	M	The equipment is serviced annually by qualified engineers. Those using the equipment are provided with suitable safety equipment and have completed a appropriate training course	Existing procedures adequate
Village Signs	Risk of damage	L	The Parish Council currently has two village signs. No formal inspection procedures are in place, however the Community Warden undertakes regular checks whilst on her rounds, any reports of damage or faults reported to the Parish Council and dealt with in accordance of the correct procedures of the Council.	Existing procedures adequate
Notice Board	Risk of damage	L	The Parish Council currently has a large notice board by the High Street Car park. No formal inspection procedures are in place however the Community Warden undertakes regular checks whilst on her rounds, any reports of damage or faults reported to the Parish Council and dealt with in accordance of the correct procedures of the Council.	Existing procedures adequate

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Bus Shelters	Risk of damage	L	The Parish Council currently has three bus shelters. No formal inspection procedures are in place however the Community Warden undertakes regular checks whilst on her rounds, any reports of damage or faults reported to the Parish Council and dealt with in accordance of the correct procedures of the Council.	Existing procedures adequate
Benches	Risk of damage	L	No formal inspection procedures are in place however the Community Warden undertakes regular checks whilst on her rounds, any reports of damage or faults reported to the Parish Council and dealt with in accordance of the correct procedures of the Council.	Existing procedures adequate
Cemetery	Risk of damage Risk of Injury	L L	No formal inspection procedures are in place however the Community Warden undertakes regular checks whilst on her rounds, and the members of the Church yard and Cemetery make regular inspections. Any reports of damage or faults reported to the Parish Council and dealt with in accordance of the correct procedures of the Council.	Existing procedures adequate
Council records – paper	Loss through: Theft Fire damage	L M L	The Parish Council records are stored at the home of the Clerk. Historical minutes, insurance and bank records are stored in the fire safe in the Parish Room.	Damage (apart from fire) and theft is unlikely and so provision is adequate.
Council records – electronic	Loss through: Theft, fire damage or corruption of computer	L M	The Parish Council electronic records are stored on the computer at the Clerks home. All data is backed up to the cloud daily.	Existing procedures considered adequate
Employees and Volunteers	Risk of Injury	M	Those using equipment are provided with suitable safety equipment and have completed an appropriate training course. Suitable clothing & footwear provided by the Parish Council.	Existing procedures considered adequate

Prepared by Sarah Wells – Adopted by the Finance Committee on 18th Jan 2016

Clerk to the Parish Council