

**BERRICK SALOME PARISH COUNCIL
RISK ASSESSMENT**

Risk assessment is a general examination of working conditions, activities and environmental factors that enable the identification of potential risks inherent in the place or practices. The Parish Council should take all practical and necessary steps to reduce or eliminate the risks, as far as practically possible.

This document has been produced to enable the Parish Council to assess the risks it faces and satisfy itself that it has taken adequate steps to minimise them.

This risk assessment was reviewed at the meeting of the full council on 14 March 2019

FINANCIAL				
Subject	Risk(s) Identified	H/M/L	Management of Risk	Action Required
Responsible Financial Officer (RFO)	The RFO is a member of the council	L	All payments must be signed by two council members and authorised by the full council. The RFO prepares summary income and expenditure accounts, and a reserve schedule which are distributed to council members monthly. The Chairman examines and signs the bank reconciliation periodically during the year.	None
Financial Records	Inadequate records	L	RFO checks regularly and internal audit review conducted annually. No payment made without a cheque requisition form being completed	None
	Loss of information	L	Financial records are kept on the RFO's computer. This computer is backed up to an external hard drive on a daily basis. Expenses documentation is scanned by the RFO and stored on computer in addition to the paper record.	None

FINANCIAL continued				
Subject	Risk(s) Identified	H/M/L	Management of Risk	Action Required
Precept	Requirements not submitted to SODC	L	Precept set annually at the January PC meeting, requested in an email to SODC by the RFO prior to the deadline. SODC to be asked to confirm receipt of request.	None
	Not paid by SODC	L	Precept is paid directly by SODC into the Parish Council bank account in two 6-monthly instalments (usually April and October each year).	None
	Adequacy of precept	M	Regular budget information is provided to the Parish Council by the RFO and the precept is agreed at a full council meeting.	None
Other income	Cash – theft and dishonesty	L	There is no petty cash. The council does not handle cash if it can be avoided.	None
	Investment income – surplus funds held in non-income producing account	L	RFO transfers surplus funds to bank deposit account. At a time of record low interest rates a worthwhile return is difficult to find.	RFO to keep under review to see if a better return is available.
VAT	VAT – input VAT not reclaimed	L	VAT invoices obtained for all relevant payments and retained by RFO. RFO submits claim to HMRC on at least an annual basis.	None
Banking	Bank errors	L	RFO reconciles the bank accounts to bank statements on at least a monthly basis.	None
Direct costs & Expenses	Incorrect invoicing	L	All invoices are checked by the RFO.	None
	Incorrect cheque amount or payee	L	Cheques are checked against invoices by the RFO and are signed by two councillors.	None

FINANCIAL continued				
Subject	Risk(s) Identified	H/M/L	Management of Risk	Action Required
Reserves – General	Adequacy	L	Consider at budget setting	Review at least annually
Reserves – allocated	Adequacy and suitability	L	Consider at budget setting	Review at least annually
Best value	Overspending	L	Where possible, more than one quotation is obtained for any substantial work, services or goods.	The Council's Financial Regulations to be followed for all such work.
Salaries	Incorrect rates paid	L	No paid employees at this time.	None

MANAGEMENT				
Legal Powers	Illegal activity or payment	M	All councillors to be aware of the legal powers of a parish council.	All councillors to remind themselves of the powers on at least an annual basis.
Minutes, Agendas and Notices	Legality and accuracy	L	Minutes are approved and signed at next council meeting. Agendas, notices and minutes are displayed in accordance with legal requirements and on the parish council's website.	None
Data protection - GDPR	Non-compliance with General Data Protection Regulation ('GDPR')	L	Use of and access to all personal information subject to GDPR is restricted accordingly. The council has a General Privacy Notice and a Privacy Notice for councillors which govern the type of data held and what it is used for. Master database is maintained by the Clerk on Dropbox.	None

MANAGEMENT continued				
Subject	Risk(s) Identified	H/M/L	Management of Risk	Action Required
Data protection – GDPR	Non-compliance with GDPR	M	The Parish Council is not required to appoint a Data Protection Officer. The Parish Council is required to have systems and procedures to comply with the GDPR. Whilst the responsibility of the council as a whole a specific councillor is allocated responsibility to monitor compliance.	All councillors to be aware of the GDPR and its effect on the PC.
Members interests	Conflict of interest	L	Declarations of interest included on meeting agendas. They are documented/minuted and any conflict addressed as appropriate. Register of interest forms are reviewed annually	None
Staff	Loss of key personnel	L	List of substitutes if any officers are unavailable to perform duties for an extended period.	None
	Fraud by staff/councillors	L	Fidelity guarantee value is proportionately set and reviewed annually.	None
Insurance	Adequacy and cost	L	Reviewed annually.	None
Risk assessment	Inadequate assessment of potential risks and/or procedures to minimise risks.	L	Reviewed and updated annually.	None
Council records – hard copy	Loss through theft, fire or damage	L	Signed copies of Parish Council and neighbourhood planning meeting minutes stored at the home of the Clerk. Financial records are stored at the home of the RFO. Archive records stored in a locked metal filing cabinet in the village hall.	None

MANAGEMENT continued				
Subject	Risk(s) Identified	H/M/L	Management of Risk	Action Required
Council records – electronic copy	Loss through theft, fire or damage	L	Parish Council electronic records stored on the Clerk's computer. A back up is held on Dropbox. Minutes, agendas and some other records are published on the Parish Council's website, hosted by 1&1 Ionos. Emails are held on the 1&1 Ionos Server. Electronic copies of meeting minutes circulated to all councillors.	None
Neighbourhood plan	Parishioners unhappy about the final content and holding the parish council and its members liable	L	Full consultation procedures are held with parishioners. The final NP will be subject to a local referendum. Officers and Council legal liability and legal expenses insurance cover held.	None

PHYSICAL ASSETS				
Assets	Loss, damage, risk to third parties.	L	Annual review of assets for insurance purposes including maintenance and storage provisions.	None
Notice Boards	Loss, damage, risk to third parties.	L	Insurance cover.	None
Play area/play equipment	Damage, injury	L	Annual safety inspection undertaken by approved inspection company and report submitted and acted upon as required. Insurance cover.	None
Play area/play equipment	Damage, injury	L	Visual inspection of play area and equipment performed by council member on a weekly basis.	None
Bench	Loss, damage, risk to third parties.	L	Insurance cover.	None
Allotment land	Damage, injury	L	Insurance cover.	None
Recreation ground	Damage, injury	L	Insurance cover.	None

PHYSICAL ASSETS continued				
Subject	Risk(s) Identified	H/M/L	Management of Risk	Action Required
Village Hall and car park	Damage, injury	L	The village hall is run by the village hall management committee (VHMC) on behalf of the Berrick and Roke Village Hall charity. The VHMC arranges its own insurance for the village hall and its activities. The parish council insurance covers the car park.	None
Village Green (next to the Chequers pub)	Damage , injury	L	Insurance cover	None

Signed.....

Chairman