

Bretherton Parish Council

Risk Assessment (Updated: April 2017)

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.

This report has been reviewed and is updated on an annual basis.

Glenys Southworth Clerk and RFO

Bretherton Parish Council				
Subject	Risk Identified	H/M/L	Management/Control of Risk	Review / Assess / Recommendations
Precept	Not submitted Not paid by DC Adequacy of precept	L	<p>In the first instance, the Borough 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, for parish purposes, will be expected to realize in any one year.</p> <p>To determine the amount of precept required by the Parish Council, the Clerk prepares a budget. The Clerk considers all anticipated expenditure and projects to be developed, cash balances and then determines from this the amount of precept required from the Borough Council. A working party is formed (in December) and a full budget review is undertaken. This budget is then submitted to the Parish Council who formally resolves the precept amount required at each February meeting and the Clerk makes the request formally in writing as the Responsible Financial Officer of the Parish Council to Chorley Council.</p> <p>The Parish Council is advised in April each year of the annual precept figure which is transferred via BACS transfer directly into the Parish Council's bank account or via cheque. The Clerk formally advises the Parish Council of the receipt at the next available Parish Council meeting.</p>	Adequately controlled.
Reserves (General and Earmarked)	Adequacy	L	During the planning/budget process, the adequacy of reserves is reviewed and consideration is given to whether any sums are carried forward to the following financial year as either general reserves or earmarked reserves for particular projects.	Adequately controlled. General reserves are built into budgets as appropriate, as well as earmarked reserves such as election costs, etc.
Financial Records	Inadequate Records Financial irregularities	L	The Council has Financial Regulations, which set out the financial requirements and framework with which to work. A copy of the Financial Regulations is available from the Clerk if required. Financial Regulations to be reviewed at least every four years.	Adequately controlled. New Financial Regulations adopted in January 2009. Reviewed 2015. Next Review 2018

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Standing Orders	Illegal authority	L	The Council has Standing Orders which set out the framework in which the Parish Council can operate. A copy of the Standing Orders is available from the Clerk if required. Standing Orders to be reviewed at least every four years.	Adequately controlled. New Standing Orders adopted in January 2009. Reviewed in 2012 and 2015. Next Review 2018
Bank and Banking	Cash handling Cash banking Bank Mandates Loss Charges	L	The Parish Council has two bank accounts (current and reserve account). The Clerk pays all monies received into the current account. All payments are made using cheques drawn on the current account. All Parish Councillors are authorized signatories and all cheques are signed by any two of the Parish Councillors and counterfoils initialed. The Clerk is authorised to have third party contact with the Bank for telephone and postal contact. The Clerk is the receiver and keeper of all bank statements and bank papers such as the mandates within Parish Council records. The Clerk undertakes monthly bank reconciliations when the statements are received to ensure all receipts and payments are in order. The 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.	Adequately controlled.
Financial Reporting and auditing	Information Communication Compliance	L	A monitoring statement is produced by the Clerk for each Parish Council Meeting. The statement is updated with current information for receipts and payments (categorized and shown against budget) together with bank reconciliation and is inspected by the Council at each Parish Council Meeting and signed off by the Chairman. The signed monitoring statement is maintained by the Clerk in Parish Council records and reviewed as part of the financial audit by the Internal Auditor annually. An internal audit (auditor appointed by the Parish Council) and external audit (auditor appointed by the Audit Commission) is conducted annually on the financial aspects of the Council. Results are presented to the Parish Council. A review of effectiveness of the internal auditor is carried out annually and a Terms of Reference issued to the internal auditor.	Adequately controlled. Review of internal auditor effectiveness and issue of Terms of Reference for Internal Auditor carried out in March 2014 and March 2016
Cash	Loss through theft or dishonesty	L	No petty cash system in operation, thus negating the risk. However, Money cover part of mandatory insurance - £350.00 limit.	No risk.
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 cheques to be issued is produced for each Parish Council Meeting and crossed checked against the invoices/cheques and signed off by any two Parish Councillors. The invoices and summary schedule is maintained by the Clerk in Parish Council records.	Adequately controlled.

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Grants – Payable	Power to Pay Authorisation to Pay	L	<p>All such expenditure to be approved, ratified and minuted in advance. Any items to fall in line with those allowable under S137 expenditure.</p> <p>Bowling Club Grant - The Parish Council provides a grant each year to the Bowling Club for the upkeep of the Bowling Green on Parish Council land. The amount offered to the Bowling Club is resolved and minuted at each February Parish Council meeting as part of the precept process. The Parish Council issues the grant by way of cheque in November each year. The Bowling Club acknowledges receipt of the grant. All documentation in relation to the transaction is maintained in Parish Councils records. The Bowling Club arranges their own liability insurance. However the bowling club house is insured by the Parish Council and the annual grant is reduced by this amount.</p>	Adequately controlled.
Grants - Receivable	Receipt of Grants	L	<p>The Parish Council received grant funds for the refurbishment of the play area, provision of a new bowling club house and a contribution towards the cost of a new noticeboard The T&C's relevant to these grants have been adhered to.</p> <p>The Parish Council completes a Monitoring and Evaluation form (on line) for a grant obtained from the Football Federation in 2002. The grant has been fully utilised.</p>	Adequately controlled.
Best Value Accountability	Work awarded incorrectly Overspend on services	L	Normally, the Parish Council would seek more than one quotation for any work required to be undertaken on goods obtained.	Adequately controlled.
Salaries	Wrong salary paid Wrong hours paid Wrong rate paid False employee Wrong deductions – NI/Tax	L	<p>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 in line with Local Government Pay Awards. Salary slips are produced by the Clerk monthly. These are inspected at each Parish Council Meeting as they form part of the cheque listing.</p> <p>Employee # 1 (Clerk) – Contract of Employment and job description in place and copy held in Parish Council records.</p>	Adequately controlled.
Employers Annual Return	Submit within time limits	L	The income tax on the salary of the current Clerk is collected via her occupational pension and HM Revenue and Customs are informed of any changes in the salary received from the Parish Council	Adequately controlled
Staff (Employees)	Loss of key personnel (Clerk) Fraud by staff Actions undertaken by staff Health & Safety	L	<p>No plan in place for loss of key personnel.</p> <p>The requirements of the Fidelity Guarantee insurance to be adhered to with regards to Fraud. All employees should be provided with adequate direction and equipment needed to undertake their roles.</p>	Adequately controlled.

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Councillors Allowance	Councilor over-payments Income tax deduction	L	No formal allowances are allocated to Parish Councillors, however, where an out of pocket expense is incurred; this would be reimbursed back to the Parish Councillor upon display of suitable expense receipts and authorization by the Parish Council. The reimbursement would be in the form of a cheque.	Adequately controlled.
Election Costs	Risk of an election. Invoice at agreed rate.	M	Unable to manage the risk of an election. However, the Council is able to make adequate budget provision for a future election. The Clerk obtains a quotation periodically from CBC and the Parish Council to approve the budget as part of the precept planning exercise. If an election cost was incurred, the District Council would invoice the agreed amount to the Parish Council which would be remitted in the usual way.	Adequately controlled.
Data Protection	Non Compliance	L	A self- assessment carried out by the Clerk on the ICO website, indicated that the Parish Council does not need to register	Not applicable
Freedom of Information Act Publication Scheme	Non Compliance with the Act Publication Scheme	L	In November 2008, the Parish Council adopted the model Publication Scheme issued by the Information Commissioner and produced an information guide 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. The Parish Council would be informed of any impacts to requests made. The Publication Scheme is reviewed annually.	Adequately controlled. Recommend information guide is reviewed and updated annually.
Charges (Rental)	Receipt of rental and signed agreement Adequate Insurance Arrangements	L	Football Pitches – An agreement is drawn up each year which governs the rental and use of the football pitches on the Recreation Ground. Both parties sign the agreement and a copy is held in Parish Council Records. At this moment in time, any rental payment is waived in lieu of the football club undertaking groundwork required on the pitches. The football club arranges its own insurance and should provide a copy to the Parish Council each year. Bowling Club House -an agreement will be drawn up each year which governs the use of the Club house	Adequately controlled. Ensure agreement is signed and returned by the Football club. Ensure that agreement is signed and returned by the Bowling Club
VAT	VAT analysis Maintain records Charged on purchases Re-claim within time limits	L	The Clerk analyses out any VAT charged on purchases within the accounting spreadsheets and maintain all VAT receipts within Parish Council records. The Clerk produces a VAT refund analysis periodically and makes a claim to H M 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 Council records. Advice on VAT rules has been obtained from the relevant Government Dept and correct procedures will be followed in future.	Adequately controlled.
Charity Comm	Submit within time limits	L	The Clerk completes the Charity Commission annual submission on line for the Recreation Ground which is registered with the Charity Commission.	Adequately controlled.

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Training	Lack of training can lead to incorrect decisions being taken	L	<p>The existing Clerk, was appointed in July 2011 undertook, the 'New Clerk's Course' and has achieved the CILCA Clerks qualification. She will be provided with further relevant training, reference books, access to assistance and legal advice required to undertake the role. The Clerk is a member of the SLCC, which is a source of information/training for many subject areas.</p> <p>Parish Councillors should also be provided with training wherever applicable (whether new training or refresher training). The PC is a member of NALC, which again is a source of information/training for many aspects. All new Parish Councillors should be provided with relevant information.</p>	Adequately controlled.
Legal Powers	Illegal activity or payment	L	All activity and payments within the power of the Parish Council to be resolved and minuted at Full Parish Council Meetings. A copy of the legal powers can be obtained from the Clerk.	Adequately controlled.
Minutes/ Agendas/ Notices Statutory Documents	Accuracy of Minutes Business conducted legally	L	<p>Minutes are produced by the Clerk and issued in draft to Parish Councillors for their review. Thereafter minutes are approved at subsequent Parish Council Meeting and signed off by the Chairman as an accurate record. Signed minutes maintained by the Clerk and kept in Parish Council records. Approved minutes displayed on notice boards, once approved, for public referral.</p> <p>Notices, summons and agendas of Parish Council Meetings are produced within the prescribed timeframe and issued to Members of the Parish Council. The same are also displayed on Parish Council notice boards and website, once approved.</p>	Adequately controlled.
Members Interests	Conflict of Interest	L M	Standard Agenda item at all meetings for Members of the Parish Council requests members to declare any pecuniary interests they may have. Register of Interest forms should be reviewed and updated by individual members and re-submitted within 28 days of any change occurring,	Adequately controlled.
Insurance	Adequacy Cost	L	An annual review is undertaken (at the time of the policy renewal) of all insurance arrangements in place. A comparative quotation should be obtained every couple of years to ensure best value.	Adequately controlled.
Assets	Loss or Damage Risk/damage to third party property or individuals	L	An annual review of assets is undertaken at the time of the insurance policy renewal or when changes occur.	Asset register to be reviewed annually.
Maintenance	Poor performance of assets or amenities Loss of income or performance Risk/damage to third parties	L	<p>All assets owned by the Parish Council are regularly reviewed, inspected and maintained. All repairs and relevant expenditure for these repairs are actioned/authorised in accordance with the correct procedures of the Parish Council.</p> <p>The grass cutting machinery owned and insured by the parish council, but used by the Bowling Club is not inspected.</p>	Adequately controlled.

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Recreation Ground	Risk/damage/injury to third parties	L	The Play Inspection Company has carried out Inspections of the Play Area and implementation of recommendations is considered on the basis of the priority rating identified. Visual inspections of the Recreation Ground are also carried out by a member of the Parish Council every week and inspection forms submitted to the Clerk for review and relevant action if necessary. All reports are retained in Parish Council records.	Adequately controlled.
Notice Boards	Risk/damage/injury to third parties Road side safety	L	The Parish Council has two notice boards sited at The Apiary and on Pompian Brow. Both locations have been approved and agreed with Lancashire Highways. Both notice boards are included on the insurance and regular inspections are carried out by the Clerk and repairs/maintenance requirements brought to the attention of the Parish Council. The Clerk and Parish Councilor are mindful of roadside safety when carrying out duties at the notice board.	Adequately controlled.
Bench/ Village Heart Stone Gordon Gregg Memorial Bench	Risk/damage/injury to third parties	L	The Parish Council has a bench and Village Heart Stone sited at the entrance to The Apiary and the Gordon Gregg Memorial Bench situated near to the War Memorail. Maintenance forms part of Annual Maintenance Contract.	Adequately controlled.
Grassed Area at front of Bamfords Fold	Risk/damage/injury to third parties	L	The Parish Council has resolved to maintain the piece of land at the front of Bamfords Fold. The land, trees and hedges are maintained under the terms of the Annual Maintenance Contract. Proof of insurance cover is provided.	Adequately controlled.
Road leading to Recreation Area	Risk/damage/injury to third parties	L	The Parish Council owns the land leading to the Recreation Area and as such is obliged to ensure that it is safe from hazards to third parties.	Adequately controlled.
Meeting Location	Adequacy Health & Safety	L	The Parish Council Meetings are held at Bretherton Endowed School. The Parish Council considers the facilities are adequate for the Clerk, Councillors and Public who attend from a Health & Safety perspective.	Adequately controlled.
Parish Council Official Records and Papers	Loss through theft/fire/damage	L	The Parish Council official records and papers are stored at the home of the Clerk. Minutes, Agenda and major policy documents are also available on the website	Adequately controlled. Consider possibility of depositing older records with Lancashire Records Office.

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Electronic Records	Loss through theft/fire/damage/ corruption of computer	L	The Parish Council electronic records are stored on the Parish Council's hard drive. Backups are taken at regular intervals. Minutes, Agenda and major policy documents are also available on the website	Adequately controlled.
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