# HALBERTON PARISH COUNCIL
## Risk Assessment
## Reviewed: March 2022

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 its activities and operations. Based on a recorded assessment, the employer should then take all necessary steps to eliminate or, where this is not possible reduce the risks, insofar as is reasonably practicable to do so.
This document has been produced to enable the Parish Council to assess the financial, management and other business risks that it faces and to satisfy itself and others that it has taken adequate steps to control them. In conducting this exercise, the following plan was followed:

- Identify the areas to be reviewed
- Identify the hazards and determine the nature (who is at risk, from what and how) of the risks they present
- Eliminate risks where possible and implement appropriate risk control strategies to manage the residual risks record all findings.
- Record all findings, regularly monitor and review as necessary

| CATEGORY | RISK | LIKELIHOOD | MANAGEMENT / CONTROL |
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| Precept | Inadequate precept | Low | The Clerk will present a draft budget to the Policy and Finance Committee in the Autumn. The Committee will review the draft, and consider any projects they wish to see implemented in the forthcoming year and any anticipated income. A recommendation will be made by the Committee to Council in time for approval by statutory deadlines each January. |
| Precept | Precept requirements not submitted to Mid Devon District Council | Low | The Clerk submits the figure in writing to MDDC immediately after it is agreed by the Parish Council. |
| Financial Control & Records | Inadequate Records | Low | The Clerk maintains spreadsheet cashbook listing all income and expenditure. Monthly reconciliations and budget monitoring is carried out and reproted to Council. Commitments and payments are included on Council agendas and minutes for approval. Two signatures on cheques, initialled cheque stubs. |
| Bank and Banking | Bank/financial errors | Low | All items are checked against the bank statement and the accounts are reconciled each month. Independent bank check by member at least quarterly. |
| Bank and Banking | Loss through theft and dishonesty | Low | Fidelity Guarantee in place. All financial documents are available at Council meetings. Annual audits carried out. Segregation of duties between Clerk preparing payments and members authorising. |

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| Cash | Loss through theft and dishonesty | Low | There is no petty cash or float.  All expenses incurred backed up by receipts and reimbursed monthly. |
| Reporting | Insufficient Financial information | Low | A budget monitoring statement, reconciled to the bank statement, is reported to Council monthly as well as a list of payments or approval. |
| Invoices | Goods not supplied but billed | Low | Invoices are paid only after receipt of the goods/services, unless agreed by Council |
| Invoices | Incorrect invoicing | Low | Requests for goods/services are confirmed in writing, signed by an authorised signatory, stating the agreed costs. Invoices are checked for accuracy and also that the amount does not exceed that agreed by the Council. |
| Invoices | Unpaid invoices | Low | The Parish Council raises very few invoices. The Newsletter committee follows up any unpaid advertising invoices. Cemetery charges received in advance. |
| Value for money | Charges to the Parish Council are too high | Low | The Clerk  will obtain three quotes/estimates in accordance with the Council`s Standing Orders/Financial Regulations for any works undertaken by contractors, unless otherwise agreed by Council, and reasons recorded in the minutes. |
| Salaries | Salary paid incorrectly | Low | The only paid employee is the Clerk. The Clerk paid monthly (plus any expenses). Payment authorised by Council monthly. Internal auditor ensures that deductions are properly administered. The Clerk maintains a time sheet and has a Contract of Employment |
| Annual Return / Transparency Code requirements | The Annual Return is not returned on time | Low | The Clerk prepares the annual return as soon as possible after year end and arranges for an internal audit to be carried out before presenting to Council for approval within the designated timescales. |
| Minutes & Agendas | These are not legal or accurate | Low | The minutes are drafted and circulated. They are approved and signed off at  the next meeting.  The agenda is advertised in the prescribed manner the correct number of days before the meeting. |
| Members Interests | Conflicts of interest | Medium | All Councillors must complete a declaration of interest form which is kept with the District Council's Monitoring Officer. Councillors must declare any interests relevant to the Agenda items at the beginning of each meeting. The Code of Conduct was reviewed and approved in March 2022. Independent training provided to all new councillors. |
| Legal | Legal liability as a consequence of asset ownership.<br>Illegal activity or payments | Low<br>Low | Insurance in place.  Regular checks of Rec and equipment. All repairs and relevant expenditure for these repairs are authorised in accordance with Council procedures.  All assets are reviewed and insured annually.<br>All activities and payments made within the powers of the Council, resolved and clearly minuted |

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| | Personal accident/ assault to members, staff and volunteers. | Low | Clerk works from home, no cash is handled. Covered by personal accident and Employers Liability insurance. Safety equipment provided where required e.g. newsletter delivery, road warden volunteers. |
| Insurance | Inadequate Cover | Low | An annual review is undertaken prior to the renewal of the insurance policy including third party risk . |
| Public Liability | Risk to third party property or individuals | Medium | Cover in all areas. Signage in Cordwents saying use at own risk and no responsibility for loss or damage. Tree risk assessment carried out at Cordwents in 2019. Cemetery reviewed regularly for unsafe memorial stones or trip hazards. |
| Freedom of Information Act | Non compliance with the Model Publication Scheme | Low | The Council has a publication scheme in place. Where a request is made where the research for the information requires 15 hours work or more a fee may be charged. |
| General Data Protection Act | Non compliance with the Act<br>Data breach | Low<br>Medium | Recommended policies approved and published in 2018 in line with NALC recommendations. Training provided on email protocol and information security. Annual reminder to delete documents under the Council's retention policy. All councillors have personal halberton.org email addresses. |
| Assets | Loss or damage/Risk/damage to third parties or to property | Low | An asset register is kept up to date and insurance is held at an appropriate level for all items. RoSPA inspection of play equipment carried out annually. Handyman appointed and approval of required works is a standing item on the Council agenda. |
| Noticeboards | Risk/damage/roadside safety | Low | The Council has 4 noticeboards. Any costs for repairs/maintenance work are subject to approval by the Council. |
| Business Continuity | Inability to continue business due to unexpected events<br><br>Precept and/or other income not received<br>Loss of documents and/or data<br>Inability to carry out Council business due to non-quorum at meetings | Low<br><br><br>Low<br><br>Low<br><br>Medium | Files and records are kept at the Clerk`s house and securely stored. In the event of the Clerk being unable to attend a meeting these are brought in by one of the Councillors who stands in for the Clerk and minutes written.<br>The Council maintains adequate reserves and these are reviewed annually.<br><br>Papers current and archived are securely stored at the Clerk`s home in a metal cabinet. Electronic files are backed up remotely.<br>Processes in place to mitigate cancelled meeting: protocol approved for delegation to Clerk to respond to planning applications, pre-approval of salary and regular payments, Standing Orders allows for Clerk delegation for urgent payments, amending council meeting structure to call full Council twice monthly. Regular advertising to attract new members. |

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| Meeting Location | Adequacy and accessibility | Low | Meetings are held at Halberton Village Hall and Ash Thomas Village Hall. The halls are accessible and have adequate insurance in place. |
| Council Records | Loss through theft, fire and damage, corruption of computer | Low | Current papers and cemetery records stored at Clerk's home in a lockable metal cabinet. Records are stored on the PC`s laptop computer in the possession of the Clerk and backed up remotely. Other files and non-current records are held securely at Halberton Village Hall. Historic documents kept in fire-proof holder. Other historic records with Devon Archives. |
| Clerk | Loss of Clerk | Low | Short term absence of Clerk is covered by Councillors. Loss or long term incapacity of Clerk would be covered by Councillors and/or appointment of a Locum. |
| Tax | Not reclaiming VAT due<br><br>PAYE errors | Low<br><br>Low | The Council complies with rules on reclaiming input VAT and ensure invoices are VAT compliant.<br>Council uses the HMRC toolkit and online Gateway submissions. |
| Project management | Planned projects have time or cost overruns, poor workmanship, contractors accident and injuries, complaints from public. | Low | Projects agreed only after discussion and approval at Council. External professionals contracted where expertise needed. Contact specifications prepared using external expertise where necessary and approved by Council. Contractors only appointed if experienced with adequate insurance and training. Adequate on site signage to protect public where required. Work supervised by nominated councillor. Payments made after works completed satisfactorily. Community engagements statements published, and updates provided in Newsletter. |
| Website Accessibility | Council's website does not meet the accessibility standards | Medium | A website review takes place each year to ensure compliance with legislation. |
| Cordwents Car Park | Vehicles/rubbish dumped on site | Low | Insurance cover for damage to assets. Signage to say no overnight parking. |
| Road Warden Scheme / Footpath works / Snow Warden | Accidents / damage highways, public or volunteers | Low | Only works approved in the relevant agreements with Devon County Council carried out. Training provided where required. All road warden supervised by Chapter 8 trained volunteer. Adequate equipment and safety measure put in place. Cover under Devon County Council insurance. |

## Statement of Internal Control 2022-23

The Parish Council Financial year runs from 1st April to 31st March

1. The Clerk to maintain a financial file containing all invoices reconciled to cheque numbers and to log all remittance advices

2. Cheques need the signature of two Parish Councillors
3. Cheque stubs to be initialled by signatories
4. All payments and receipts to be entered into the cash book or computerized file.
5. The Clerk should present a budget monitoring statement at each Parish Council meeting
6. At quarterly intervals the accounts should be available for inspection, including Bank Statements, Cheque Books and Pass Books.
7. The Clerk to apply for the Precept in a timely manner.
8. Draft budget to considered in the Autumn meeting with Final Budget and Precept approved on or before the January meeting
9. Annual Governance Statement and Annual Accounts to be prepared for inspection by the Internal and External Auditors.
10. Renew any insurance policies as required.
11. Council to review the assets and Risk Assessment at least annually and maintain an up to date Core Documents list
12. Maintain and submit HMRC Real Time payments where required.
13. Maintain VAT records and reclaim VAT at least annually.