

Ticehurst Parish Council

'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 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, in so far 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
- Identifying what the risks may be
- Evaluating the management and control of any risks and recording all findings
- Reviewing, assessing and revising if required.

Finance and Management						
Subject	Risk(s) identified	Risk H M L	Management or control of risk	Impact	Potential Consequence	Likelihood
Business Continuity	Risk of council not being able to continue its business due to an unexpected or tragic circumstance	M	All files and recent records are kept at the clerks home. Regular back ups are made by the clerk and the majority of working papers are kept at the Annexe in Ticehurst. In the event of the clerk being indisposed, the Chairman would contact ESSALC for advice. PC has now purchased the computer	H – initially	Computer back up failure would loose current records. Computer is owned by the clerk therefore discontinued employment or dispute could effect council work and access to papers.	M
Precept	Adequacy of precept Requirements not submitted to RDC Amount not received from RDC	L L M	Council reviews the precept at the November, December and January meetings, considering the projected position to the year end and for the following year. With this information the council then agrees the amounts set for the specific precept to be requested from Rother District Council and submits that request by the end of January each year. The clerk informs the council when the precept has been received.	H Initially	Council retains at least 50% of annual precept in reserves. Current reserves are high due to CIL receipts but ring fenced for village square improvements, replacement pavilions, car park extension and skate park construction. Finance committee is small and recommendations to full council rarely challenged. Internal auditor recommends budget being a three year forecast.	M

			Council now prepares 3 year forecast and ring fences reserves			
Financial Records	Inadequate records or fraud Financial Irregularities	M L	The Council has Financial Regulations that set out the requirement – Adequate training for all councillors should be carried out every four years. Monthly internal checks should ensure bank statements are checked. Fidelity Insurance is in place.	H initially	If council have not shown due diligence fidelity insurance might be invalid. Monthly checks to mitigate this risk	M
Banking	Inadequate checks Banking mistakes Loss Charges	M M M M	Financial Regulations set out the requirements for banking cheques and reconciliation of accounts. Bank errors would be identified on a monthly basis when the bank reconciliation is presented to council.	H impact initially	Ensure finance group regularly check the bank reconciliation against the bank statements	L
Cash	Loss through theft or dishonesty	L	The council does not deal with cash Any funds from public events kept in a safe as a cash flow fund (mix £200 - £300).	L	No opportunity	L
Reporting and Auditing	Information Communication Compliance	L M L	Comparison of budget against actual is produced on a monthly basis and discussed at the meeting. Full list of receipts and payments for sanctioning is listed on the agenda and in the minutes, together with a monthly financial reconciliation. Council should regularly audit internally to comply with the fidelity Guarantee. Financial advisory group meet quarterly and carry out a short audit process. Two signatures are required for any payment.	L	Financial Advisory Group is currently made up of three councillors - risk of dominance over budget items - include more councillors or request more reports from the committee - minutes are circulated to all cllrs.	L
Direct Costs	Goods not supplied but billed.	L	Invoices are signed by two councillors	L	Storage cabinet (locked) has been purchased for goods held.	L
Overhead Expenses	Incorrect invoicing Loss of stock Unpaid invoices	L L M	On-line payments are now made – initiated by chair of finance group and confirmed by another councillor. Council has minimal stocks.	L L L	Machinery – stored at cllr. Households subject to their own house insurance	M
Debts			Allotment funds due are checked regularly			

Grants and support payable	Power to Pay Authorisation of the council topay	L	All such expenditure goes through the required council process of approval. CIL or grant money received has to be justified and recorded with RDC or other providing body and put on notice boards and web site.	L	Expenditure is recorded on project by project basis.	L
Grants receivable				H	Precept risk remains if RDC loose their reserves	M
Charges rentals payable	Payment of leases or rents	L	Allotments at Flimwell £300 year – only rent payable	L	Low risk – invoice received from landlord	L
Charges rentals receivable	Receipt of rental	L	Parish only charges for allotments	L	Low risk – notice to quite is served if tenant does not pay or take care of plot	L
Best Value Accountability	Overspent on goods or services Work awarded incorrectly	M L	Financial regulations set out procedures for obtaining quotations – and regulations for formal tendering. PC remains committed to local tendering if possible to support local economic vitality of the parish	L	Existing procedures have worked on existing and past contracts.	L
Financial and Management						
Subject	Risk identified	H M L	Management/Control of risk	Impact	Potential Consequence	Likelihood
Salaries and associated costs	Salary paid incorrectly	L	Councillors authorise employment	M	Existing system protects employees and employers. Accountants would be insured for any mistakes made by their employees	L
	Wrong hours paid	L	Payroll outsourced to accountants	M		L
	Wrong rate paid	L	Payment controlled by national scale banks	M		L
	False employee	L		L		L
	Wrong deductions NI or Tax	L		L		L
	Unpaid HM Customs	L	Payroll accountants advice	M		L
Clerk	Fraud	L	Council contributed to the Community Governance degree for the clerk - 1 st class BA (Hons) awarded 2019 through SLCC. Fidelity Guarantee insurance to be adhered to with regards to Fraud – clerk is not a signatory.	L M impact	Membership of LSCC & ESSALC Monitor working conditions, safety requirements and insurance regularly	L
	Health and safety	L				
Councillor allowances	Cllrs being overpaid	L	Chairman has a set budget	L	Existing procedure adequate	L
			Claims for expenses are supported with a vat invoice prior to payment	L		L

Election Costs	Risk of election costs	M	Risk is higher in election years – but casual vacancies can occur and if 10 electors request election cost has to be borne by PC	H	Contingency funding would be used – risk tends to occur if residents are unhappy with council performance.	M
VAT	Reclaiming/recharging	L	Financial regulations set the process – VAT claim made annually post AGAR	H	VAT reclaims are vired to pockets of expenditure once received for community services.	L
Annual Return	Submission within time limits	M	Employers annual return is submitted by accountants. AGAR is submitted to external auditors after computer programme audit and internal audit.	H	Consequence of failure to return P60 lies with accountants	L
				H	Consequence of failure to return AGAR lies with PC – reminders are provided	M
Financial and Management						
Legal Powers	Illegal activity or payment	L	All resolutions need to be made and minuted at PC level unless delegated approval is resolved - this is normally only for planning consultation comment.	L	All resolutions are recorded and taken at full PC meetings	L
Council records Paper	Loss through fire or theft	M	Historical records are stored at parish office and current working papers retained at the clerk's home office.	M	Deeds and leases are kept by solicitors, district and county office.	M
Council records electronic	Loss through fire theft or corruption of computer	M	Electronic records are backed up	M	Further measures to be considered	M
Insurance	Adequacy Cost Compliance Fidelity Guarantee	L L L M	Annual reviews are undertaken with insurance broker and three quotations obtained. Employee and employer insurance is mandatory and public liability is in place for all PC sites and events	H risk impact	Mitigated by financial cover. Adequate records of due diligence, eg monthly playground inspections are necessary to ensure compliance.	M
Data Protection	Policy Provision	L	Council does not hold personal data	M	Records no longer include personal data unless expressed permission has been sought.	L
Freedom of Information Act	Policy Provision	L	Council has a model publication scheme as recommended by NALC. Policy is reviewed annually	M	Requests made under the FOI Act are recorded at full PC meetings.	L

Meeting Location	Adequacy Health & Safety	L M	Meetings are held in the village hall Premises are felt to be of low risk	H H	Covid restrictions during 2020 have rendered the use of public buildings as unsafe and zoom meetings are held	L
Street Lighting	Risk/injury to any third party.	L	Council owns and maintains 78 lighting columns. Contract for regular maintenance and repairs reviewed annually	L	Existing procedures felt to be adequate – replacement programme for older columns is in place.	L
Assets						
Subject	Risk(s) Identified	H M L	Management /Control of risk	Impact	Potential Consequence	Likelihood
Street Furniture Play Area Equipment Open Spaces	Loss or damage Risk or damage to third parties/property	M M M	Public liability covers all five playgrounds, two ponds and street furniture. Playgrounds and ponds are inspected monthly by councillors – written reports submitted to council - operational reports by safer play carried out quarterly and annual inspections to Rospa standard in June	H	Harm to users Damage to property Covid restriction advice or closures implemented during 2020 pandemic	M/L M/L
Notice Boards	Risk of damage or injury to third parties Roadside safety	L L	Three notices boards in the parish are positioned safely. Clerk has the only access key. Risk of persons falling/tripping over upright posts	L M	Existing procedures felt to be adequate, Improved notice boards for Ticehurst village centre being proposed and for new Flimwell hall relocated.	L L
Liability						
Subject	Risks Identified	H M L	Management/control of risk	Impact	Potential Consequence	Likelihood
Legal Powers	Illegal activity or payments Working Parties making decisions	L	All resolutions of council within the powers of the PC (not ultra vires) to be resolved and minuted – delegated powers are rarely given and with clear remit.	M	Decisions /actions taking place without the knowledge of the council body.	L
Minutes Agendas Notices Statutory Doc.	Accuracy and legality	L	Minutes and agendas are produced in accordance with NALC guidelines. Clerk is qualified. Minutes are not signed until approved at the next meeting. Minutes and agenda are displayed in the public domain.	M	Any deviation from due process would leave the PC open to challenging decision making. Training for councillors and clerk is kept up to date. Proposal to host training 2020/21	L

Public Liability	Risk to third parties or property	M	Insurance is in place for all consequences – risk assessments are carried out to ensure compliance with terms of insurance	M	Failure to comply with insurance requirements could leave the PC vulnerable to claims.	L
Employer Liability	Non-compliance with employment law	L	Council out-sources to employment accountants for all payment matters and belongs to SSALC and NALC for guidance. Safety of staff reviewed annually.	M	PAYE matters adequately covered Safety of working staff should be minuted annually.	L M
Legal Liability	Legality of activities Proper and timely reporting of activities Proper document control	M	Clerk to seek legal clarification on proposed course of action if necessary	L	Open to challenge if not legal	L
		L	Councillors receive draft minutes within a week of decisions being taken	L	Councillors could stop actions if not resolved and carried resolutions	L
		L	Retention of documentation policy	L	Councillors can keep their own records of documentation provided to them	L
Councillors' Propriety						
Subject	Risks Identified	H M L	Management/Control of Risk	Impact	Potential consequence	Likelihood
Members Interests	Conflict of Interest	M	Councillors are reminded of the need to declare any interest on each PC agenda.	M	Colleagues informally advise each other of potential conflicts – training provided	L
	Register of Members Interests	M	All councillors have to register their interests within 28 days.	M	District authority would challenge non compliance	L
	Nolan Principles	L	Councillors are reminded of their responsibilities - clerk produced training booklet.	L		L

ADOPTED 9.5.23 Signed.....