

EAST HARPTREE PARISH COUNCIL

RISK AND LIABILITY ASSESSMENT – OCTOBER 2023

Forward Note

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.
- to list any outside liabilities not under direct control of the Parish Council

SJ Streatfeild-James
Clerk and RFO
(Final version corrected)

adopted 17th October 2023Chair

Subject	Risk(s) Identified	H/M/L	Management of Risks	2023 Review /Assets /Revise
Precept	Adequacy of precept Precept requirements not submitted to B&NES Amount not received by Parish Council	L	<p>In the first instance, the District 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 or equivalent 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 annually, 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 District Council. A full budget review is undertaken in December each year with an anticipated amount required for the coming year circulated for discussion at the December meeting. The Parish Council then formally resolve the precept amount at each January meeting and the Clerk makes the request formally in writing as the Responsible Financial Officer of the Parish Council to Bath and North East Somerset Council.</p> <p>The Parish Council are 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>	Existing procedures adequate

EAST HARPTREE PARISH COUNCIL

RISK AND LIABILITY ASSESSMENT – OCTOBER 2023

Financial Records	Inadequate Records Financial irregularities	L	The Council has Financial Regulations, which set out the requirements and framework with which to work. A copy of the Financial Regulations is available on the website or from the Clerk. Financial Regulations are reviewed annually and as necessary following government legislation.	Existing procedures adequate
Bank and Banking	Inadequate checks Bank Mistakes Loss Charges	L	The Parish Council has 2 bank accounts. The Clerk pays all monies received into the main account. All payments are made using online authorisation on the main account and signed in accordance with the current mandate. The movement of monies between accounts is by authorisation from the clerk and 1 Councillor. The Clerk is authorised to have administration contact with the Bank. The Clerk is the receiver and keeper of all bank correspondence, statements and bank papers such as the mandates. The Clerk undertakes monthly bank reconciliations when the statements are received to ensure all receipts and payments are in order. Clerk to review the bank mandate following any change to the Parish Council ie following an election, resignation or disqualification of any Parish Councillor.	Existing procedure adequate.
Reporting and Auditing	Information Communication Compliance	L	A statement of current receipts and payments is produced by the Clerk for each Parish Council Meeting and included in the meeting minutes. Quarterly accounts together with a bank reconciliation and budget update is inspected and approved by the Council. An internal audit (auditor appointed by the Parish Council) and external audit (auditor appointed by the Audit Commission) is conducted annually on the financial records. Results are presented to the Parish Council and are available for inspection from the Clerk. Note re external audit - if the council's annual income and expenditure is less than £25,000 then the PC can certify itself as an exempt authority not requiring an external audit. Income exceeded this limit for 2018/19, 2019/20, 2020/21, 2021/22 & 2022/23.	Existing procedures adequate
Cash	Loss through theft or dishonesty	L	No petty cash system in operation, thus negating the risk.	

EAST HARPTREE PARISH COUNCIL

RISK AND LIABILITY ASSESSMENT – OCTOBER 2023

Direct Costs and Overhead Expenses	Goods not supplied but billed Invoice incorrect Cheque payable Incorrect payment 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 an online payment is set up ready for authorisation by 2 Councillors. A summary of payments to be made is produced for each Parish Council Meeting and crossed checked against the invoices/cheques and signed off by two Parish Council authorised signatories. The invoices and summary schedule is maintained by the Clerk in Parish Council records.	Existing procedures adequately controlled
Grants – payable advance	Power to pay - Authorisation of Council to pay	L	All such expenditure to be approved, ratified and minuted as items to fall in line with those allowable under S137 expenditure.	Existing system adequate. Parish Councillors to request a copy of S137 from the Clerk if required.
Grants – receivable	Receipt of Grants	L	The Parish Council receives occasional grants associated with specific projects which are fully costed. These may come with Terms and Conditions to be satisfied.	Existing procedure adequate
Community Infrastructure Levy funds	Receipt of monies from B&NES associated with developments in the Parish		The Parish Council receives monies via B&NES in respect of developments in the Parish. These monies are time limited and are to be spent in accordance with the rules set down. The Parish Council is required to submit an Annual Report to B&NES Annually by 31 st December for each year to 31 st March.	Parish Council to identify infrastructure projects and receive applications for the expenditure of these funds within the set time limit. The CIL Annual Report to be prepared as soon as practical after approval of the Annual Accounts.
Best Value Accountability	Work awarded incorrectly Overspend on services	L	Normally, the Parish Council would seek more than one quotation for any works required to be undertaken or goods obtained above a limit of £250.	Existing procedure adequate.
Salaries	Wrong salary paid Wrong hours paid Wrong rate paid False employee Wrong deductions – NI/Tax	L	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 from 1 April each year. Salary slips are produced by the Clerk monthly. A schedule of payments to the Inland Revenue is also produced. These are inspected at each Parish Council Meeting as they form part of the payment listing.	Existing system and procedure for the appointment, payment of Salaries and associated NI/Tax adequate.

EAST HARPTREE PARISH COUNCIL

RISK AND LIABILITY ASSESSMENT – OCTOBER 2023

Employers Annual Return	Submit within time limits	L	The Clerk has a contract of employment and job description, a copy is kept in Parish Council records. The Clerk completes the Employer's Annual Return and submits to H M Revenue & Customs within the prescribed time frame on an annual basis.	Adequately controlled
Employees.	Loss of key personnel Fraud by staff Actions undertaken by staff Health & Safety.		No plan in place for loss of key personnel. The requirements of the Fidelity Guarantee insurance to be adhered to with regards to fraud.	Consider plan for loss of key personnel. Fidelity Guarantee or similar insurance to provide cover against internal fraud, theft or actions by employees for which the Parish Council is liable to be reviewed annually. A parish councilor is identified to cover role during interim period whilst clerk is absent or replacement clerk recruited.
Election Cost	Risk of an election cost	M	The Clerk obtains a quotation from B&NES for a fully contested election and the Parish Council build an appropriate budget on an annual basis to cover such costs.	Existing procedure adequate. B&NES currently do not charge for elections.
Data Protection	Non-compliance	L	The Parish Council is registered for Data Protection with the Information Commissioner.	The Parish Council maintains a data protection policy and associated Privacy Notices required by GDPR in accordance with advice from NALC, the policies are reviewed as legislation changes.
Freedom of Information Act	Non-compliance with the Act Publication Scheme	L 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.	Existing procedure adequate. Report any impacts of requests made. Review the information guide annually.
Training	Lack of training can lead to incorrect decisions being taken	L	The Clerk should be provided with relevant training, reference books, access to assistance and legal advice required to undertake the role. The Clerk should be member of the SLCC, which is a source of information/training for many subject areas. Parish Councilors are to 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.	Clerk and Councilors to consider training periodically. The Parish Council is currently a member of the Avon Local Councils Association (current Annual Cost £157) which includes access to the National Association of Local Councils.
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.	Existing system adequate. Parish Councilors to request a copy of Parish Council Powers from the Clerk if required.

EAST HARPTREE PARISH COUNCIL

RISK AND LIABILITY ASSESSMENT – OCTOBER 2023

Minutes/ Agendas/ Notices/ Statutory Documents. Press & Media.	Accuracy of Minutes Business conducted legally Policy for Press/Media Statements.	L	Minutes are produced by the Clerk and issued in draft to Parish Councillors for review. Thereafter minutes are approved at a subsequent Parish Council Meeting and signed off by the Chair as an accurate record. Signed minutes maintained by the Clerk and kept in Parish Council records. Summons and agendas of Parish Council Meetings are produced within the prescribed timeframe and issued to Members of the Parish Council. Notices and agendas of Parish Council Meetings are produced within the prescribed timeframe and displayed on the notice board. All written press and media coverage will go out via the Clerk or Chair.	Existing procedure adequate Review procedures for dealing with press and Public.
Members Interests	Conflict of interest	L	Standard agenda item at all meetings for Members of the Parish Council to declare any personal or prejudicial interests they may have to disclose in respect of any matters under discussion. Register of Interest forms should be reviewed and updated by individual members and re-submitted within 28 days if any change occurs. The council has a Code of Conduct for the guidance of members	Existing system adequate and individual Councillors to continue to review their Register of Interest forms and re-submit if any changes occur.
Insurance	Adequacy Cost	L	An annual review is undertaken (at the time of the policy renewal) of all insurance arrangements in place.	Existing procedure adequate. Review insurance provisions annually.
Assets	Loss or Damage Risk/damage to third party property or individuals	L	An annual review of the assets register is undertaken at the time of the insurance policy renewal. Equipment owned by Parish Council: Regular inspections of equipment by the Parish Council as required. Council to ensure prompt action to instigate repairs to damaged or deteriorated equipment or to prevent the use of damaged equipment.	Existing procedure adequate.
Assets – Village Clock	The clock is a Grade II listed structure	M	Building and equipment owned by Parish Council Regular inspections of equipment by the Clock Officer appointed by the Parish Council and maintained by him or other contractors as required. Council to ensure prompt action to instigate repairs or to prevent the use of damaged equipment.	Existing procedure adequate.
Assets – Street Furniture	Loss or damage to equipment. Liability for injury or death to users	M	Benches, bins and equipment owned by Parish Council Regular inspections of equipment by the Parish Council as required. Council to ensure prompt action to instigate repairs to damaged or	The Parish Council should designate an employee, councillor or other appointed person to monitor street furniture and instigate action as required.

EAST HARP TREE PARISH COUNCIL

RISK AND LIABILITY ASSESSMENT – OCTOBER 2023

Liabilities – Parish Council Assets	Maintenance – see Risk assessment below		deteriorated equipment to prevent the use of damaged equipment. Suitable disclaimer and information notices to be posted in the area. The Parish Council has a liability to safely maintain its assets included on its asset register or specifically listed in the assessment.	
Liabilities – Cemetery	The Parish Council has no obligations in this regard		The Parish Council was involved in the extension to the cemetery in 2011. All future obligations in this regard were transferred to B&NES. Management of the cemetery was taken over by B&NES in 2006.	
Liabilities – Village Hall	The Parish Council has no legal obligations in this regard, despite anecdotal suggestions that the PC would take over ongoing responsibility should the situation arise. (Reviewed Oct 23).		The Village Hall is run by trustees and the Parish Council has no obligations or liability for this facility. The Parish Council sends a representative to management committee meetings. Should the trust fail, and the assets need to be sold, then net proceeds are broadly retained in trust to acquire a similar property or otherwise for the benefit of EH parishioners subject to approval by the Charity Commission.	
Liabilities – Playing Field	The Parish Council has no obligations in this regard, despite anecdotal suggestions that the PC would take over ongoing responsibility should the situation arise. (Reviewed Oct 23).		The Playing Field part of Fields in Trust and is run by a committee. The Parish Council has no obligations or liability for this facility. The Parish Council sends a representative to management committee meetings.	
Maintenance	Poor performance of assets or amenities Loss of income or performance Risk/damage to third parties	L	All assets owned by the Parish Council are reviewed, inspected and maintained as required. All repairs and relevant expenditure for these repairs are actioned/authorised in accordance with the correct procedures of the Parish Council.	Existing procedure adequate.
Notice Boards	Risk/damage/injury to third parties Roadside safety	L	The Parish Council uses one notice board sited within the Parish. The Clerk is mindful of roadside safety when carrying out duties at the notice boards.	Existing procedure adequate
Meeting Location	Adequacy Health & Safety	L	The Parish Council Meetings are held at East Harptree Village Hall, The Parish Council considers the facilities are adequate for the Clerk, Councillors and Public who attend from a Health & Safety perspective.	Existing procedure adequate.

EAST HARPTREE PARISH COUNCIL

RISK AND LIABILITY ASSESSMENT – OCTOBER 2023

			<p>The Parish Council has produced a hearing loop for attendees with hearing difficulties.</p> <p>The facilities do not offer disabled access and the Parish Council should consider using the Playing Field pavilion if disabled access is required.</p>	<p>Parish Council to ensure continuing maintenance of equipment.</p> <p>Parish Council to review procedures with regard to disabled access.</p>
Parish Council Official Records and Paper	Loss through theft/fire/damage	L	<p>The Parish Council official records and papers are retained at the home of the Clerk as required. Historic records are stored in a filing cabinet. Parish Council correspondence and planning applications are subject to review and destruction in accordance with General Data Protection Regulations (GDPR) requirements. Before destruction they are stored at a storage facility.</p>	<p>Procedure to be updated as necessary in respect of changes to GDPR.</p> <p>The Parish Council should consider provision of fireproof storage for historic records.</p>
Electronic Records	Loss through theft/fire/damage/corruption of computer	L	<p>The Parish Council electronic records are stored on the Clerks laptop computer and backed-up on Microsoft One Drive (The Cloud)</p> <p>Back ups are taken at regular intervals.</p>	<p>Existing procedure adequate.</p> <p>Clerk to maintain a confidential Business Continuity Record containing logins/passwords and the like to be held by the clerk and the Chair</p>