

# Risk Assessment

## for Sandford St Martin Parish Council

**Risk Assessment Completed by: Anne Ogilvie, Clerk to the Parish Council**  
**Date Completed: 28.09.2022 Risk Assessment Review Date: 28.9.2023**

| Description of Hazard | Who might be harmed and how, or issue   | Existing Control Measures  | Risk Rating | Further Actions | Date Actions Complete | Residual Risk Rating |
|-----------------------|---|--|-------------|-----------------|-----------------------|----------------------|
| <b>FINANCE</b>        |   | <ul style="list-style-type: none"> <li>Financial Regulations</li> <li>Standing Orders</li> </ul>   | Low         |                 |                       |                      |
| Precept               | Precept not applied for<br>Precept not received<br>PC budget  | <ul style="list-style-type: none"> <li>Diary entry of relevant dates to apply and receive precept</li> <li>Confirmation of precept application</li> <li>Confirmation precept receipt through bank statement</li> <li>Adequacy of precept through budget and budget monitoring</li> <li>Minuted agenda items for budget creation, budget monitoring, precept determination, precept receipt</li> </ul>  | Low         |                 |                       |                      |
| Parish Grant          | Parish Grant not received   | <ul style="list-style-type: none"> <li>Confirmation of grant receipt through bank statement</li> <li>Minuted report of monies received</li> </ul>  | Low         |                 |                       |                      |
| Budget                | Overspending<br>Unauthorised spending   | <ul style="list-style-type: none"> <li>Minuted agenda items for budget creation and budget monitoring</li> <li>Draft budget created showing previous actuals and predictions</li> <li>Budget discussions in autumn to discuss plans</li> <li>Budget approved by full council</li> <li>Budget monitoring report presented to council at ACM and ordinary council meetings</li> </ul>  | Low         |                 |                       |                      |
| Loans                 | Compliance with restrictions, repayments  | <ul style="list-style-type: none"> <li>Legal advice and advice from appropriate bodies sought before and during decision making</li> <li>Budget item to ensure repayments are included with council budget and precept</li> </ul>  | Low         |                 |                       |                      |
| Salaries              | Incorrect salary/hours/<br>or hourly rate paid<br><br>Incorrect deductions made<br><br>HMRC RTI failure | <ul style="list-style-type: none"> <li>Employee timesheet approved by designated Councillor</li> <li>Current rate of pay and changes approved by Council</li> <li>Changes reported to payroll company approved by designated Councillor</li> <li>Professional company used to run payroll</li> <li>Pay reports checked prior to salaries being paid</li> <li>Reports sent by payroll company</li> <li>Receipt of report received by Council</li> <li>Diary entry of payment dates</li> <li>HMRC payments made as required</li> </ul> | Low         |                 |                       |                      |

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| Financial records     | Inadequate or incorrect records   | <ul style="list-style-type: none"> <li>Accounts updated at least monthly</li> <li>Current account bank balance, accounts update, budget monitoring and bank reconciliation reviewed and minuted at every full council meeting</li> <li>Bank reconciliation undertaken monthly and checked by council against bank statement</li> <li>Internal auditor instructed annually</li> <li>Internal auditor review undertaken by council</li> <li>Review of effectiveness undertaken of internal auditor</li> <li>Completion of AGAR</li> <li>Financial Regulations followed</li> <li>Annual audit carried out by external auditor if receipts or payments are over £25,000 or by full council decision</li> </ul>   | Low         |                 |                       |                      |
| Financial controls    | <p>Goods not supplied to Council after payment</p> <p>Invoice incorrectly calculated or recorded</p> <p>Incorrect payment made</p> <p>Processing receipts</p> <p>Fraud, theft, embezzlement</p> <p>Value for money, fairness</p> <p>Councillor/Clerk expenditure claims</p> | <ul style="list-style-type: none"> <li>Quote, purchase order, delivery note and invoice checked</li> <li>Payment before order only to be made to approved suppliers</li> <li>Invoices checked prior to payment</li> <li>Monthly bank reconciliation carried out, "checksums" in accounts to monitor input accuracy</li> <li>Payment list created and approved by Council at full council meeting</li> <li>Majority of receipts transferred into bank account electronically</li> <li>Cheque or cash receipts rare and low value</li> <li>All receipts received reported at full council meeting</li> <li>Minimum of two councillor signatories on bank mandate</li> <li>Two signatures required on cheque payments</li> <li>Two person process for bank transfers</li> <li>Cheque signatories check cheque details against invoice, initial invoice and cheque stub</li> <li>Bank transfer list made, checked against payment list and approved prior to payment.</li> <li>Internal financial controls undertaken at correct intervals</li> <li>Review of effectiveness of internal financial controls</li> <li>No petty cash float held</li> <li>Cash amounts rarely received and low value</li> <li>Fidelity insurance cover in place</li> <li>Multiple quotations obtained for works where relevant</li> <li>Regular contract review</li> <li>Completed expense form checked by Clerk</li> <li>Completed expense form approved by council before payment</li> </ul> | Low         |                 |                       |                      |

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| VAT                   | VAT misclaimed or not claimed within time limit for refund                    | <ul style="list-style-type: none"> <li>VAT element accounted for separately within accounting system</li> <li>VAT claimed at least on an annual basis</li> <li>Evidence of claim submitted to council</li> <li>Diary entry of relevant date to claim refund</li> </ul>  | Low         |                 |                       |                      |
| Grants and donations  | Monies improperly awarded or used   | <ul style="list-style-type: none"> <li>Grants and Donations Policy</li> </ul>   | Low         |                 |                       |                      |
| Banking               | Safety of investments   | <ul style="list-style-type: none"> <li>Accounts held with established bank</li> <li>Internet banking in place, access controls in place</li> </ul>  | Low         |                 |                       |                      |
| Bank reserves         | May not be adequate to cover unexpected costs or delay in receipt of precept  | <ul style="list-style-type: none"> <li>Council agreement of adequate reserve requirement</li> <li>Future reserve requirement considered during budget setting process, and minuted</li> </ul>   | Low         |                 |                       |                      |
| <b>ADMINISTRATION</b> |   | <ul style="list-style-type: none"> <li>Standing Orders</li> <li>Financial Regulations</li> </ul>  |             |                 |                       |                      |
| Legal powers          | Unlawful activity or decision making<br>Harm to authority's public reputation | <ul style="list-style-type: none"> <li>Standing Orders reviewed and adopted annually</li> <li>Financial Regulations reviewed and adopted annually</li> <li>GDPR policies reviewed and adopted annually</li> <li>Councillor Code of Conduct signed by every councillor</li> <li>OALC training available to councillors and staff covering legal powers</li> <li>Clerk has access to OALC, SLCC and other bodies to check legality of proposals and actions</li> <li>List of legal powers available at council meetings</li> <li>Clerk attends training and conferences to ensure CPD is up-to-date and knowledge is current</li> </ul> | Low         |                 |                       |                      |
| Minutes               | Inaccurate records  | <ul style="list-style-type: none"> <li>Draft minutes issued to council prior to following meeting</li> <li>Minutes reviewed and approved by council, signed by Chairman at following meeting</li> </ul>   | Low         |                 |                       |                      |
|                       | Inadequate storage  | <ul style="list-style-type: none"> <li>Signed minutes stuck into minute book</li> <li>Full minute books stored at County Archive</li> </ul>   |             |                 |                       |                      |
| Members' interests    | Conflict of interest<br>Harm to authority's public reputation                 | <ul style="list-style-type: none"> <li>Register of Interest form completed by every councillor</li> <li>Register of Interest form updated if relevant change occurs</li> <li>Opportunity to declare interests at every meeting – minuted agenda item</li> <li>Councillors free to declare an interest at any point during a meeting, declaration minuted.</li> <li>Any potential conflict addressed at council meetings as required</li> <li>Monitoring Officer advice sought as required</li> <li>Copy of Register of Interest form kept by WODC</li> <li>Gift and Hospitality Register in operation</li> </ul>                      | Low         |                 |                       |                      |

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|-------------------------------|---|---|-------------|-----------------|-----------------------|----------------------|
| Employer Responsibilities     | Non-compliance with employment law<br><br>Non-compliance with Pension Regulations | <ul style="list-style-type: none"> <li>Staff issued with employment contract and job description</li> <li>Staff registered with HMRC with employees</li> <li>Council has pension scheme</li> <li>Staff enrolled in pension scheme after probation period if meet criteria</li> </ul>  | Low         |                 |                       |                      |
| Transparency                  | Failure to comply with Code<br>Failure to comply with ICO FoI Scheme              | <ul style="list-style-type: none"> <li>Council website updated as required to contain correct information as required by current regulations</li> <li>Systems and website reviewed regularly to ensure FOI Scheme is being adhered to</li> </ul>  | Low         |                 |                       |                      |
| GDPR                          | Failure to comply with Regulations  | <ul style="list-style-type: none"> <li>Data Protection Registration renewed annually</li> <li>GDPR policies and notices in place and reviewed annually</li> </ul>   | Low         |                 |                       |                      |
| Suppliers                     | Loss or damage due to performance   | <ul style="list-style-type: none"> <li>Supplier review as part of supplier approval process</li> <li>Contract review process</li> <li>Financial checks undertaken if required</li> <li>Insurance, certifications and risk assessments requested as required</li> </ul>  | Low         |                 |                       |                      |
| Document control              | Loss or damage  | <ul style="list-style-type: none"> <li>Archived documents stored in filing cabinet in Clerk's residence</li> <li>Archive minutes and financial documents stored in county archive</li> <li>Current documents stored at Clerk's residence</li> <li>Computer records backed up regularly</li> </ul>   | Low         |                 |                       |                      |
| <b>INSURANCE</b>              |   |   |             |                 |                       |                      |
| Insurance                     | Management of risk to council – loss, damage, liability                           | <ul style="list-style-type: none"> <li>Annual review of adequacy of insurance cover, including asset and liability cover</li> <li>Review of insurance cover for any new activity and change made as required</li> <li>Public Liability insurance in place</li> </ul>  | Low         |                 |                       |                      |
| <b>ASSETS</b>                 |   |   |             |                 |                       |                      |
| Protection of physical assets | Loss or damage  | <ul style="list-style-type: none"> <li>Asset register regularly updated and approved by Council, with photographs and map of asset positions</li> <li>Annual inspection of assets</li> <li>Repair and maintenance as required</li> <li>Adequate insurance level to match current asset register</li> <li>Insurance value increased as required</li> </ul> | Low         |                 |                       |                      |
| Third party protection        | Risk or damage to third party property or individuals                             | <ul style="list-style-type: none"> <li>Adequate Public Insurance Liability</li> <li>Repair and maintenance as required</li> </ul>   | Low         |                 |                       |                      |
| Maintenance                   | Reduced value of assets   | <ul style="list-style-type: none"> <li>Supplier approval process to ensure suitably qualified contractors carry out maintenance and repairs</li> </ul>  | Low         |                 |                       |                      |

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|---|--|--|-------------|-----------------|-----------------------|----------------------|
| Protection and security of soft and hard copy documents | Theft or loss of information, financial records                  | <ul style="list-style-type: none"> <li>Council laptop password protected, with security software</li> <li>Cloud backup of documents</li> <li>Hard copy documents stored in filing cabinet at Clerk's residence or county archive</li> <li>Council Dropbox used to share council documents with councillors</li> <li>Retiring councillors requested to delete/destroy/return any council documents in their possession</li> </ul> | Low         |                 |                       |                      |
| <b>EMPLOYEES</b>  |  |  |             |                 |                       |                      |
| Working at home   | Person may suffer ill health, injury or personal attack          | <ul style="list-style-type: none"> <li>Visits from members of the public strictly controlled</li> <li>Work-station assessment to be carried out following HSE guidelines</li> <li>Display screen equipment assessment to be carried out following HSE guidelines</li> </ul>  | Low         |                 |                       |                      |
| Absence   | Long term sickness or absence by Clerk<br>Resignation of Clerk   | <ul style="list-style-type: none"> <li>Business Continuity Policy</li> <li>Business Continuity Plan</li> <li>Councillors to take over Clerk duties</li> </ul>  | Low         |                 |                       |                      |
| Management  | Poor relationships<br>Legal action<br>Unlawful decisions         | <ul style="list-style-type: none"> <li>Employment Policies reviewed and adopted annually</li> </ul>  | Low         |                 |                       |                      |
| Knowledge   | Actions which may be unlawful, unwise, damaging                  | <ul style="list-style-type: none"> <li>Training and Development policy</li> <li>Staff training</li> </ul>  | Low         |                 |                       |                      |
| <b>HEALTH AND SAFETY</b>                                |  |  |             |                 |                       |                      |
| Lone working in the parish and on council business      | Person may be taken ill, have accident or suffer personal attack | <ul style="list-style-type: none"> <li>Second person (staff/councillor/member of family) informed of location and start/end times of task</li> <li>Councillors to take on duties until Clerk or nominated councillor recovered</li> <li>Charged mobile phone to be carried at all times when lone working</li> </ul>   | Low         |                 |                       |                      |
| Violence and aggression                                 | Person may sustain physical or verbal attack                     | <ul style="list-style-type: none"> <li>Staff/councillor to avoid meeting members of public in remote locations on a one-to-one basis, particularly when handling complaints</li> <li>Public invited to speak at council meetings in order that issues and complaints are dealt with as a group</li> </ul>  | Low         |                 |                       |                      |
| Manual handling   | Physical injury from incorrect lifting or unplanned lift         | <ul style="list-style-type: none"> <li>Small items only are lifted on an irregular basis</li> <li>Larger tasks carried out by trained, competent contractors</li> <li>Higher risk tasks to be individually risk assessed prior to carrying out, and suitable safety measures taken</li> </ul>  | Low         |                 |                       |                      |
| Work at height  | Injury from fall from height                                     | <ul style="list-style-type: none"> <li>Minimal low-level use of ladders</li> <li>Higher risk tasks are carried out by competent, trained contractors</li> <li>Ladders checked regularly for deterioration and rectified</li> </ul>   | Low         |                 |                       |                      |

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|------------------------------|---|---|-------------|-----------------|-----------------------|----------------------|
| Electric shock               | Shock from faulty electrical equipment or wiring  | <ul style="list-style-type: none"> <li>All electrical works carried out by competent electrical contractors</li> <li>Council owned portable equipment PAT tested/checked by competent person</li> </ul>   | Low         |                 |                       |                      |
| First aid emergency          | First aid required  | <ul style="list-style-type: none"> <li>First Aid kit accessible at Parish Hall</li> <li>Clerk/councillors to carry or have access to first aid kit if deemed necessary for activity</li> </ul>  | Low         |                 |                       |                      |
| Driving/travelling           | Person may suffer injury or be involved in collision with third party   | <ul style="list-style-type: none"> <li>Minimal driving required for tasks within the parish</li> <li>Drivers must be competent, hold adequate insurance, be in good general state of health and not drive when tired</li> <li>Vehicles must be well maintained and subject to statutory checks</li> </ul>   | Low         |                 |                       |                      |
| Slips, Trips and Fall        | Injury  | <ul style="list-style-type: none"> <li>Suitable stout, well-soled shoes for outdoor activities</li> </ul>   | Low         |                 |                       |                      |
| <b>EVENTS AND ACTIVITIES</b> |   |   |             |                 |                       |                      |
| Council activities           | Specific risk linked to activity  | <ul style="list-style-type: none"> <li>Specific risk assessments carried out prior to event or activity</li> <li>Correct insurance in place prior to event or activity</li> </ul>   | Low         |                 |                       |                      |
| COVID-19 pandemic            | Getting or spreading COVID-19<br>Mental health and well-being of councillors and staff<br>Employer responsibilities<br>Late or reduced level of Precept | <ul style="list-style-type: none"> <li>COVID-19 risk assessment updated as required to follow current government guidance</li> <li>COVID-19 Employer risk assessment updated as required to follow current government guidance</li> <li>General reserves available to cover late receipt of precept</li> <li>Budget monitoring shows spending compared to receipts</li> </ul> | Low         |                 |                       |                      |

**Key to Risk Ratings**

Very Low or Low Risk – Continue with existing control measures

Medium Risk – Proceed with caution. Review whether task can be carried out another way or whether additional control measures are required

High or Very High Risk – Do not proceed until an alternative safe system of work or other control measures are put into place

**Risk Matrix**

|                            |                         |                       |                      |
|----------------------------|-------------------------|-----------------------|----------------------|
| Likelihood                 |                         |                       |                      |
| Highly likely<br>(score 3) | Medium<br>(3 x 1)       | High<br>(3 x 2)       | Very High<br>(3 x 3) |
| Possible<br>(score 2)      | Low<br>(2 x 1)          | Medium<br>(2 x 2)     | High<br>(2 x 3)      |
| Unlikley<br>(score 1)      | Very low<br>(1 x 1)     | Low<br>(1 x 2)        | Medium<br>(1 x 3)    |
| Impact                     | Negligible<br>(score 1) | Moderate<br>(score 2) | Severe<br>(score 3)  |

|  | Date created | Carried out by<br>(Name) | Signature | Job Title            | Approved by | Signature | Title    |
|--|--------------|--------------------------|-----------|----------------------|-------------|-----------|----------|
|  | 28.09.22     | Anne Ogilvie             |           | Parish Clerk and RFO | James Rowe  |           | Chairman |