

Westwell Parish Council Risk Register

Notes

“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 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. 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.
- ✍ Identify what the risk may be.
- ✍ Evaluate the management and control of the risk and record all findings.
- ✍ Review, assess and revise if required.

FINANCE AND MANAGEMENT				
Subject	Risk(s) Identified	H / M / L	Management/Control of Risk	Review/Assess/Revise
Business continuity	Risk of Council not being able to continue its business due to an unexpected or tragic circumstance	L	All files and recent records are kept at the Clerk's home. The Clerk makes regular back-ups of files to a USB stick. A second USB stick is held by the Chairman. In the event of the Clerk being indisposed the Chairman to contact the Kent Association of Local Councils for advice.	Existing procedures adequate. Review when necessary.
Precept	Risk of Council not calculating precept or in time Requirements not submitted to ABC Amount not received by the Council	L L L	The Clerk and councillor responsible for banking support for the Clerk review the Precept requirement annually and make recommendations to the Council at the November meeting. The Council reviews the presented budget update information, including actual position and projected position to year end and estimated figures for the next financial year. With this information the Council then agrees the amounts set for the specific budget headings for the following year, the total of which is resolved to be the precept amount to be requested from Ashford Borough Council. This figure is submitted by the Clerk online to ABC. The Clerk informs Council when the monies are received (at the end of April and September).	Existing procedure adequate.
Financial records	Inadequate records Financial irregularities	L L	The Council has Financial Regulations that set out the requirements.	Existing procedure adequate.
Bank and banking	Inadequate checks Bank mistakes Loss Charges	L L L	The Council has Financial Regulations that set out the requirements for banking, cheques and reconciliation of accounts. The Clerk reconciles the bank accounts each month as part of the digital banking procedures and follows the Financial Regulations which were updated and approved in March 2024. The Clerk reviews the Council's banking arrangements regularly.	Existing procedure adequate. Review the Financial Regulations when necessary and bank signatory list when necessary, especially after an AGM and an election. Monitor the bank statements monthly.

FINANCE AND MANAGEMENT				
Subject	Risk(s) Identified	H / M / L	Management/Control of Risk	Review/Assess/Revise
Cash	Loss through theft or dishonesty	L	The Council has Financial Regulations that set out the requirements. The Council's insurance policy has a Fidelity Guarantee. No petty cash float is held	Existing procedure adequate. Review the Financial Regulations when necessary. Ensure Fidelity Insurance is adequate.
Reporting and auditing	Risk of not having clear and consistent process for communicating payments and receipts, and sticking to it	M M	A full list of payments and receipts and payments to be authorised is provided at the meeting. Council should regularly audit internally to comply with the Fidelity Guarantee.	Existing communication procedures adequate.
Direct costs Overhead expenses Debts	Goods not supplied but billed Incorrect invoicing Loss of stock	L L L	The Council has Financial Regulations that set out the requirements. At each Council meeting the list of invoices awaiting approval is available to Councillors, and considered. Council approves the list of requests for payment.	Existing procedure adequate. Review the Financial Regulations when necessary.
Grants and support - payable	Council unable to make payments Authorisation of Council to pay lost	L	All such expenditure goes through the required Council process of approval, minuted and listed accordingly. The Council does not currently have the General Power of Competence (GPC), it must therefore use s137 for payments where other Powers cannot be used, taking account of the limits imposed.	Existing procedure adequate.
Grants - Receivable from Ashford Borough Council	Non receipt of regular Grants, thereby reducing the Parish Council's expected income	L	The Concurrent Functions Grant and Council Tax Support Grant are no longer paid. One-off grants awarded come with terms and conditions to be satisfied.	Existing procedures adequate.
Best value Accountability	Work awarded incorrectly Overspend on services	L M	As per Financial Regulations normal Parish Council practice would be to seek, if possible, more than one quotation for any substantial work required to be undertaken or goods. For major contract services, formal competitive tenders would be sought. If a problem is encountered with a contract the Clerk would investigate the situation, check the quotation/tender, research the problem and report to Council.	Existing procedure adequate. Where alternative quotes are difficult to obtain/cause delay, use known supplier. Review Financial Regulations regularly.
Salaries and assoc. costs	Salary paid incorrectly Wrong hours paid Wrong rate paid False employee Wrong deductions of Tax Unpaid contributions to the Inland Revenue	L L L L L	The Parish Council authorises the appointment of all employees at Council meetings. Salary rates are assessed annually by the Council and applied on 1st April each year. Salary is paid each month for a set number of hours and reported to the Council. Income tax is calculated using HMRC PAYE basic tools software. The Clerk keeps a record of hours worked and has a contract of employment and job description.	Existing appointment and payment system is adequate.
Clerk/Other workers (voluntary/casual)	Loss of Clerk Fraud Actions undertaken Health & Safety	L L L	A contingency budget could be needed to pay a locum clerk and in the event of the Clerk resigning. The requirements of the Fidelity Guarantee insurance to be adhered to with regards to Fraud. The Clerk should be provided with relevant training, reference books, access to assistance and legal advice required to undertake the role.	Include in financial statement when setting precept., use contingency budget or hold as reserve. Existing procedure adequate. Purchase reference books where necessary. Membership of the SLCC. Monitor working conditions, safety requirements and insurance regularly.
Councillor	Councillors over-paid	L	Any expenses are claimed by presenting the relevant receipt to the Council	Existing procedure adequate.

allowances	Income tax deduction		for approval. No allowances are allocated to Parish Councillors.	
Election costs	Risk of an election cost	L/M	When an election is due the Clerk will obtain an estimate of costs from the Borough Council for a full election and an uncontested election. There are no measures which can be adopted to minimise the risk of having a contested election as this is a democratic process and should not be stifled.	Existing procedure adequate.
VAT	Risk of errors in re-claiming/charging	L	The Council has Financial Regulations that set out the requirements.	Existing procedure adequate
Annual return	Not Submitted within time limits	L	Employer's Annual Return is completed and submitted to HMRC within the prescribed time frame by Stephen Hill Mid Kent, WPC payroll bureau. Annual Return (AGAR) is prepared by The Clerk, submitted to the internal auditor and then completed and signed by the Council at the Annual meeting , and sent on to the External Auditor within time limit, and posted on notice boards for the required public consultation period.	Existing procedures adequate.
Legal powers	Illegal activity or payments	L	All activity and payments within the powers of the Parish Council to be resolved and minuted at full Parish Council Meetings. The Council does not currently have the General Power of Competence. It must therefore use s137 for payments where other Powers cannot be used, taking account of the limits imposed.	All activities and payments Minuted. Council reviews compliance with the criteria to use the GPC at its Annual Meeting.
Council records - paper	Loss through: theft fire damage	L M L	The Parish Council records are stored at the home of the Clerk. Records include current correspondence, Minute books, cash book, bank statements, insurance, etc. Recent archives are stored in the parish and older more historical records are in the county archives.	Damage (apart from fire) and theft is unlikely and so provision adequate.
Council records - electronic	Loss through: Theft, fire, damage Corruption of computer	L L	The Parish Council's electronic records are stored on a computer at the Clerk's home and adequate antivirus software is in place. Back-ups of the files are uploaded at regular intervals to USB memory stick	Existing procedure adequate. Confirm back up arrangements with the transition to the New Clerk.
Insurance	Adequacy Cost Compliance Fidelity Guarantee	L L L M	An annual review is undertaken (before the time of the policy renewal) of all insurance arrangements in place. Employers and Employee liability insurance are a necessity and must be paid for. Ensure compliance measures are in place. Ensure Fidelity checks are in place.	Existing procedure adequate. Review insurance provision annually. Review of compliance.
Data protection	That the Parish Council or its officers or councillors breach the data protection legislation, resulting in a loss or claim.	L M	The Council is registered with the Information Commissioner Privacy Notice, Privacy Policy, Management Policy for data breach, procedure for Subject Access Requests have been adopted	Ensure annual renewal of Registration and compliance with the General Data Protection Requirement. Training as needed to stay up to date
Freedom of Information Act	That the Parish Council or its officers or councillors breach the FOI legislation, resulting in a loss or claim	L M	The Council has a model publication scheme for Local Councils in place. The Council is able to request a fee for any information requested to cover the cost of consumables and the clerk's time.	Monitor and report any impacts of requests made under the FOI Act.
Meeting location	Meeting location does not comply with legal requirements including re accessibility. Meeting location does not meet Health and Safety requirements	L M	The Parish Council Meetings are held at the parish hall or St Mary's Church if the hall is not available. A key is located in the key safe to give access to the hall. The key to the church is available at Christingle, Eastwell Lane. The Clerk keeps abreast of relevant legislation re legal requirements , and performs a regular risk assessment to ensure the premises and the facilities are adequate for the Clerk, Councillors and Public who attend from Health & Safety and comfort aspects.	Existing locations adequate.

ASSETS				
Subject	Risk(s) Identified	H / M / L	Management/Control of Risk	Review/Assess/Revise
Play area equipment, youth shelter, cast iron bench, cast iron beacon, picnic tables, Domesday book, bus shelter, parish hall. flagpole Land assets: playing field, cemetery, Downs View village green, Church green	Loss or Damage Risk/damage to third party(ies)/property	L L L	An asset register is kept up to date and insurance is held at the appropriate level for all items. Regular checks made of all equipment by the playing field warden. Annual inspection of play area carried out by ROSPA or a suitably qualified alternative authority. Annual inspection of trees on Parish Council-owned land carried out by Parish Council's Tree Wardens. Annual check of all Assets to determine state and note maintenance needs	Existing procedure adequate. Review insurance requirements annually.
Noticeboards	Risk/damage/injury to third parties due to faulty or poorly maintained noticeboards, and/or risk of damage to the noticeboards themselves.	L L	Parish Council has four notice boards in the Parish. All locations have approval by relevant parties. Any location disputes arising are addressed by the Council. The condition of the noticeboards is monitored regularly by the Clerk when posting notices in them. Any repairs/maintenance requirements brought to the attention of the Parish Council. Keys held by the Clerk.	Existing procedure adequate.
LIABILITY				
Subject	Risk(s) Identified	H / M / L	Management/Control of Risk	Review/Assess/Revise
Legal Powers	Illegal activity or payments Working Parties taking decisions without proper authority	L L	All activity and payments made within the powers of the Parish Council (not ultra vires) and to be resolved and clearly minuted. Ensure established with clear terms of reference. Councillors regularly reminded of basis requirements re vires	Existing procedure adequate. Existing procedure adequate.
Minutes/Agendas/ Notices/Statutory documents	Accuracy and legality Business conduct	L L	Minutes and agenda are produced in the prescribed method by the Clerk and adhere to the legal requirements. Minutes are approved and signed at the next Council meeting. Minutes and agenda are displayed according to the legal requirements. Business conducted at Council meetings should be managed by the Chair.	Existing procedure adequate. Guidance/training to Chair should be given (if required). Members to adhere to Code of Conduct.
Public Liability	Insurance is adequate regarding risk to third party, property or individuals	M	Insurance is in place and adequacy reviewed annually. Risk assessments carried out to comply with requirements.	Existing procedures adequate. Ensure risk assessments are done.
Employer Liability	Non-compliance with employment law resulting in a claim against the Parish Council	L	Undertake adequate training and seek advice from the Kent Association of Local Councils. Ensure insurance covers employment claims.	Existing procedures adequate.
Legal Liability	Legality of activities Proper and timely reporting via Minutes Proper document control	M L L	Clerk to clarify legal position on proposals and to seek advice if necessary. Council always receives and approves Minutes at meetings. Document Retention Policy in place.	Existing procedures adequate.
COUNCILLORS' PROPRIETY				
Subject	Risk(s) Identified	H / M / L	Management/Control of Risk	Review/Assess/Revise
Members' interests	Conflict of interest Declaration of Councillors' Pecuniary interests (DPI)	M M	Councillors have a duty to declare any interests at the start of the meeting. Declaration of Pecuniary Interest(DPI) forms to be reviewed regularly by Councillors, and published on the Parish Council website	Existing procedure adequate. Members to take responsibility to update their Register.

Reviewed: May 2024

Date of next review: May 2025