

HELSEBY PARISH COUNCIL

RISK ASSESSMENT

Reviewed by the Finance Committee – 27 June 05, 26 March 07, 31 March 08, 30 March 09, 29 March 10, 28 Jun 10, 28 March 11, 26 Mar 12,
25 March 13, 31 March 14, 13 April 15, 11 April 16, 10 April 17, 9 April 18, 1 April 19
Reviewed and revised by the Finance Committee 6 April 2021 and accepted by the Parish Council at the meeting held on 12 April 2021
Minute Ref: p.1835, Section 8.4, HPC69/21

IDENTIFIED RISK	POTENTIAL CONSEQUENCE OF RISK	ASSESSMENT OF IMPACT (H/M/L)	LIKELIHOOD OF RISK OCCURRING (H/M/L)	CONTROLS TO MANAGE RISK
Loss or damage of assets owned by the Council	Assets unable to be used, expense of replacing assets.	H	M	Insurance of assets. An up-to-date register of fixed assets. Fixed Asset Policy adopted by Council on 12 October 2020.
Loss of cash through theft or dishonesty.	The Council would be unable to provide its services. Damage to reputation of the Council	H	L	Internal controls including prevention and detection of fraud and corruption. Fidelity Guarantee Insurance. Three signatures required on cheques and direct debit authorities. Budgetary controls.

				Regular reconciliations of the bank statements to the financial records independently reviewed – monthly.
Legal liability arising from asset ownership and providing services to the public.	Risk of litigation should an individual or third-party property become injured or damaged.	H	M	Public Liability Insurance. Regular maintenance of physical assets where applicable. Operator training ongoing.
Risk of a complaint from an elector if a contract is not fairly awarded.	Investigation by external auditor leading to increased audit fees, public interest report etc. Damage to the reputation of the Council. Poor value for money.	H	L	Standing Orders and Financial Regulations in place dealing with the award of contracts. Complaint procedure in place.
Poor management of funds.	Bank charges Loss of interest	M	L	Budgetary controls. Regular bank reconciliations. Quarterly meetings of the Finance Committee to oversee Council's financial situation.
Requirements for VAT not being met.	Entitlement to reclaim of VAT being lost.	M	L	Annual reclamation of VAT.

Requirements under employment law and Inland Revenue regulations not being met.	Liability for unpaid tax. IR Fines. Risk of litigation from an employee.	H	M	Regular returns to the Inland Revenue. All employees have a written statement of employment – annually reviewed.
Risks of precept being inadequate.	The Council would not be able to meet its objectives due to lack of funds. Council could in, an extreme case, run out of funds completely.	H	L	Budgetary controls. The Council sets a budget in support of its precept and monitors this budget throughout the year.
Expenditure being incurred which is not within the legal powers available to Local Councils.	Ultra vires expenditure – illegal transaction. Local elector challenge. District Audit investigation / public interest report.	H	L	Recording in the minutes the powers under which expenditure is approved.
Poor management/illegal use of Council owned land by leaseholders and tenants.	Abuse of Council owned land. Damage to the reputation to the Council.	H	L	Robust Lease and Tenant Agreements in place. Lease Agreements to be reviewed annually.
Loss of land owned by Council.	Land unable to be used. Legal expenses.	M	L	Title Deeds held in Nat West Bank safe. All land is registered with HM Land Registry.

<p>Litigation by Council Employees due to injury in the workplace.</p>	<p>Employee's welfare at stake.</p> <p>Expensive legal fees.</p>	<p>H</p>	<p>L</p>	<p>Robust Health & Safety risk assessments in place and signed by employees.</p> <p>Personal Protective Equipment is provided to all council employees and replaced when necessary.</p> <p>Council employees have attended a 1-day Health & Safety course and half day course on Emergency First Aid. To be reviewed every three years.</p> <p>Machine operators attend 1-day Brushcutter Course at least every 5 years.</p> <p>Council Health & Safety Policy in place annually reviewed.</p>
<p>Poor management of Cemetery</p>	<p>Undue distress to bereft family members.</p> <p>Loss of amenity.</p> <p>Damage to the reputation of the Council.</p>	<p>H</p>	<p>L</p>	<p>Robust internal controls including: records of interment, cemetery plan cross referenced with Burial Book and up to date records kept of interments and receipts.</p> <p>Staff and councillors attend relevant training courses.</p>

<p>Poor management of Community Centre.</p>	<p>Illegal use of building.</p> <p>Loss of amenity.</p> <p>Loss of Entertainment/Theatre License.</p> <p>Damage to the reputation of the Council.</p>	<p>H</p>	<p>L</p>	<p>Council to have representative trustee on management committee. Monthly updates given to Council.</p> <p>Strict internal controls to manage employees, funds, safety of building and equipment.</p> <p>Regular inspections by qualified staff for fire & safety, gas and electrical equipment.</p> <p>Strict conditions of use for all Hall Hirers to read and sign.</p>
<p>Poor management of children's play area and outdoor gym at Sherwood Court.</p>	<p>Public's welfare at stake.</p> <p>Loss of amenity.</p> <p>Risk of litigation due to personal injury.</p>	<p>H</p>	<p>L</p>	<p>Monthly independent inspections of playground equipment and soft safety surface carried out by Winsford Town Council employees.</p> <p>Annual independent inspection by member of RoSPA and report issued.</p> <p>Public liability insurance.</p> <p>Weekly inspection undertaken by trained</p>

				<p>employees/contractors and logged.</p> <p>Equipment & safety surface insurance.</p>
<p>Misuse of Parish Field by persons, other than the Parish Council, wishing to organise an event.</p>	<p>Risk of litigation should an individual or third-party property become injured or damaged.</p> <p>Distress caused to adjacent property owners.</p>	H	L	<p>Users must raise insurance cover to indemnify the Council against any damage of injury occurring during or after the event.</p> <p>Other conditions will apply depending on the purpose the field will be used for.</p>
<p>Risk associated with partnerships and contracts</p>	<p>Loss of service due to partner being declared bankrupt and Council no longer receiving service after paying in advance e.g.</p> <p>Damage to the reputation of the Council</p> <p>Council not achieving “Value for Money”.</p> <p>Risk of misunderstandings</p>	M	M	<p>Dealing with reputable public enterprise. Very small % of Precept.</p> <p>All other partnership work paid on completion of works / service.</p> <p>Written contracts over £5,000 and detailed tender analysis.</p>

Loss or damage due to disaster	Destruction of files and office equipment	H	L	<p>Electronic files saved immediately to cloud storage.</p> <p>Office equipment insured for replacement value.</p> <p>Reciprocal arrangement with Frodsham Town Council to share office space and equipment.</p>
	Difficult to replace files.	H	L	<p>Preserve historic files by placing in fire-proof cabinets.</p> <p>Scan files to store electronically.</p>
	Fire/flood damage preventing occupation of business premises.	H	L	<p>Purchase a laptop and work from home or other office space nearby.</p>
	Internet access and phone line down	H	L	<p>Get phone number diverted for internet access.</p> <p>Connect to Wifi for email retrieval.</p>

Risk Associated with Internet/Telephone Banking	Misappropriation of Funds	H	L	Pay invoices by bank transfer at least once per month. The Clerk will undertake the transfers in the presence of two official signatories.
	The Council would be unable to provide its services	H	L	The banking procedure will be carried out in the parish office. A photocopy will be taken of the transaction details and stapled to invoice.
	Damage to the reputation of the Council	H	L	At least three signatories will initial the invoices / payslips or use an electronic approval system (e.g. SignRequest). All members will be sent a summary of the transactions made in the month with the agenda for the full Parish Council meeting. Before the Parish Council meeting the Chairman of the Finance Committee or, in the event of the Chairman being unavailable, another member of the Finance

				Committee will check the summary against the online banking transactions.
risk associated with the General Data Protection Regulations	<p>Personal data, held by the council, getting into the wrong hands</p> <p>Risk of litigation by an individual or fine by the Information Commissioner</p> <p>Loss of trust in the Council</p>	<p>H</p> <p>H</p> <p>H</p>	<p>L</p> <p>L</p> <p>L</p>	<p>General Privacy Notice adopted and published by the Parish Council on 8th October 2019.</p> <p>Individuals on Allotment Tenancy List, written to explaining why the council holds their data and how it will dispose of the data when they are no longer tenants.</p>