

Bottisham Parish Council (BPC) Risk Management Assessment - Activities / Responsibilities

“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 Parish Council to identify any and all potential inherent risks. The Parish Council, based on a recorded assessment, will take all practical and necessary steps to reduce or eliminate the risks, insofar as is practically possible.

This spreadsheet, supported by the Risk Management Policy, has been produced to enable Bottisham Parish Council to assess the risks that it faces and satisfy itself that it has taken adequate steps to minimise them. This Risk Assessment spreadsheet will be reviewed annually (circa March) and always prior to end of Financial Year.

FINANCIAL AND MANAGEMENT

Topic	Risk	High Medium Low	Management/Control of risk	Review / Assess / Revise
Precept	Adequacy of precept in order for the Council to carry out its Statutory duties	L	To determine the precept amount required, the Parish Council receives regular budget update information. At the "precept" meeting members of the Parish Council receive a budget report, including actual position and projected position to the end of year and indicative figures or costings obtained by the Clerk. With this information the Parish Council maps out the required monies for standing costs and projects for the following year and applies specific figures to budget headings, the total of which is resolved to be the precept amount to be requested from East Cambridgeshire District Council (ECDC). The figure is submitted by the Clerk in writing. Approval should be received from ECDC that the requested precept has been accepted. The Clerk informs the Council when the monies are received.	Existing procedure adequate
Budgeting	Budget not prepared for next financial year	L	With information on the previous budget and actual spend against budget BPC can work out the required monies for standing costs and projects for the following year and applies specific figures to budget headings. Budget and precept setting are timetabled for meeting agenda annually in line with the Standing Order Calendar.	Existing procedure adequate

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Financial Records	Inadequate records Financial irregularities	L	The Parish Council has Financial Regulations which sets out the requirements. The accounts are audited by an independent person each year. During the year there are regular Finance Committee meetings which review all aspects of the accounting procedure.	Existing procedure adequate. Can seek external help as needed. Review the Financial regulations when necessary.
Bank and Banking	Inadequate checks carried out resulting in errors Signatories Bank mistakes / loss Charges	L L L L	The Council has Financial Regulations which set out banking requirements including payments and reconciliation of accounts. Cheque signatories are separate from the person raising the cheque. The Clerk is not an authorized signatory for cheques. Same rules applies as per online banking for cheques namely dual signatory, The bank mandate requires two signatures to authorise payment. Monthly reconciliation. Any bank errors are discovered when the Clerk reconciles the bank accounts once a month when the statements arrive and any errors are dealt with immediately by informing the bank and awaiting their correction.	Existing procedure adequate. Have dual signatories for online banking and cheques. Review the Financial Regulations and bank signatory list annually in line with the Standing Orders and in the event of a change of clerk or any other extra ordinary change in circumstances. Monitor the bank statements monthly. Sub-committee (Finance Working Group) also monitor monthly.
Cash	Loss through theft or dishonesty	L	The Council has Financial Regulations which set out the requirements. Minimal cash received. There is no petty cash or float held by the Responsible Financial Officer (clerk).	Existing procedure adequate. Review the Financial Regulations as necessary.
VAT	Reclaiming/charging	L	The Council has Financial Regulations which set out the requirements. Council can claim after every calander month, however, twice a year is standard practice. Clerk claims twice a year.	Existing procedure adequate. To support seamless VAT submission and reclaiming back if a large expense incurred then VAT will be claimed back the next calander month.

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HMRC	Monetary fine on Council. Reputational damage	L	Regular advice available from Inland Revenue. Have Internal and External audits. National Insurance Contributions (NICs) are prepared automatically by payroll software (LGS). Deadlines for submission provided. Pension contributions calculated automatically by NEST	Existing procedure adequate. Payroll software generates automatically
Charges – Rentals Receivable	Payment of rents	L	The Council does not receive any rental payments	Existing procedure would be adequate. If were in receipt then review agreement and payable fees annually according to agreement.
Grants and Support Payable	Power to pay Authorisation of Council to pay	L	All such expenditure goes through the required Council process of approval, minuted and listed accordingly if a payment is made using S137 powers of expenditure.	Existing procedure adequate
Grants Received	Receipts of grant	L	The Parish Council does not, as standard, receive regular grants apart from the annual precept and compensating grant. A grant was received 2023/2024 to support the creation of a Neighbourhood Plan and outsourcing of advice. Grant monies were reported.	Financial Regulations and Standing Orders would deal with authorisation for. Neighbourhood Plan Grant monies reported, spent and surplus returned according to regulations and agreement.
All Costs & Expenses Debts	Goods not supplied / not acceptable / adequate but billed	L	All goods to be ordered are confirmed at Full Council Meetings and checked by RFO/Clerk who reports back. Works carried out are checked by Council members to ensure work satisfactory.	Existing procedure adequate.
Invoicing	Unpaid and/or Incorrect invoicing	L	Financial regulations set out requirement for RFO checking for amounts against tenders / invoices / decisions / quotes etc. Council Invoices are minimal /rare. Unpaid invoices for Council goods or services are pursued by Clerk/RFO and where possible, payment is obtained in advance.	Existing procedure adequate.
Stock Held	Loss of stock	L	Parish Council has no stock.	Review the Financial Regulations if necessary.

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MANAGEMENT				
Topic	Risk		Management/control of risk	Review/Assess/Revise
Reporting and Auditing	Information communication	L	<p>Financial information is a regular agenda item and discussed/reviewed and approved at each meeting by all Councillors.</p> <p>Bank balance and budget concerns can be raised.</p> <p>All invoices are submitted to the RFO and visible to Finance Working Group for approval of payments.</p>	<p>Existing communication procedures adequate.</p> <p>Monthly agendas circulated electronically which contain financials where appropriate.</p> <p>Finance Committee provides monthly reporting in Full Council meeting.</p>
Best Value Accountability	<p>Work awarded incorrectly</p> <p>Overspend on services</p>	<p>L</p> <p>M</p>	<p>Parish Council best practice would be to seek, if possible, more than one quotation for any substantial work to be undertaken.</p> <p>For major work competitive tenders would be sought.</p> <p>If problems encountered with a contract the Clerk would investigate the situation and report to the Council.</p>	<p>RFO and Council members have a duty to implement Standing Orders and Financial Regulations.</p> <p>Existing procedure adequate.</p>
Minutes / Agendas / Notices / Statutory Documents	<p>Accuracy and legality</p> <p>Business conduct</p>	<p>L</p> <p>L</p>	<p>Minutes, agenda, notices and statutory documents are produced in the prescribed and timely manor by the Clerk and adhere to the legal requirements and procedure detailed in BPC's Standing Oorders.</p> <p>Minutes are approved and signed at the next Council meeting. Agenda produced by Clerk/Chairmanship in accordance with Councillors and displayed according to legal requirements and procedure detailed in BPCs Standing Orders.</p> <p>Minutes, agendas, notices, statutory documents are published on the Council website and Parish Council noticeboard</p> <p>Business conducted at Council meetings should be managed by the Chair</p>	<p>Existing procedure adequate.</p> <p>Noticeboard is managed by Clerk and a Vice Chair and both parties hold a key.</p> <p>Website, where minutes, agendas etc are posted are hosted and backed up by external agency.</p>

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Meetings	Business conduct	L	Business conducted at Council meetings is managed by the Chair.	Guidance/training to the Chair and Vice Chair(s) should be given (if required) – available from CAPALC Members to adhere to Code of Conduct.
Members Interests	Conflict of interest Register of members interests	L M	Declarations of interest by members at Council meetings and noted on minutes. Register of member's interests' forms reviewed There are criminal penalties now deterring non-completion of Registers or declarations.	Existing procedure adequate Requested at each Council meeting Members have a duty to update their individual Register of Interests. Clerk arranges for forms to be re-signed annually at Acceptance of Office. Full register of interest are completed every 4 years unless there has been a change. Councillors are required to report this change to Clerk immediately.
Salaries and Associated Costs	Salary paid incorrectly Wrong rate paid Wrong deductions of NI or Tax Unpaid Tax & NI contributions to the Inland Revenue	L L L L	The Parish Council has two employees; RFO/Clerk and a litter picker. For RFO/Clerk salary rates are assessed annually, in line with NALC given pay scales and applied on 1st April each year. Salary is discussed by the Chairmanship and RFO/Clerk and any changes Parish Council are notified and then implemented. The Clerk has a contract of employment and job description. Salary analysis and slips are produced by the Clerk monthly together with a schedule of payments to the Inland Revenue (for Tax and NI). The payments are approved at the Council meetings and signed off. The Tax and NI is worked out using an Inland Revenue computer programme updated annually. All Tax and NI payments are submitted in the Inland Revenue Annual Return. Litter payer is paid the or above minimum wage in accordance with age and Government guidance.	Existing appointment and payment systems for employees are adequate. Government guidance on wages also adhered and followed.

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Workplace Pension	Lack of adequate provision	L	Clerk receives NEST recommended pension scheme.	Existing procedures adequate.
Employees	Fraud by staff	L	<p>Requirements of Community Action Suffolk insurance, underwritten by Ansva and adhered to with regards to fraud</p> <p>No cash handled.</p> <p>2 councillors sign cheques and same rules apply as dual signatory for online banking. Bank balances reported monthly, statements available for inspection, checked and signed by two councillors.</p>	Existing procedures adequate
Employees	<p>Loss of key personnel/difficulty in retaining Clerk</p> <p>Sudden/unexpected loss of key personnel</p> <p>Not enough hours for role</p> <p>Not fulfilling / understanding role and/or requirements</p>	M	<p>Clerk post would be advertised widely including with CAPALC if necessary. Arrangements would be made, if necessary, to temporarily cover Clerk responsibilities until new Clerk in place</p> <p>The Council have measures in place to ensure that the Chairman and/or Vice-Chairman have access to all Parish records including emails, bank accounts and necessary historical records. In the event of sudden loss of key personnel, they would take personal responsibility for day-to-day affairs and immediately start a recruitment process for the replacement personnel.</p> <p>Chairmanship understand where and how to access passwords for Clerks records both physical and electronic. Chairmanship can also access emails if necessary.</p> <p>The RFO and Clerk should be provided with relevant training, reference books, access to assistance and legal advice required to undertake the role.</p>	<p>Existing procedure adequate.</p> <p>Ensure Council reputation by good conduct at meetings.</p> <p>Consider specialist training / intervention</p> <p>Review Clerk's terms and conditions, contract of employment (especially hours) if requirements change</p> <p>Council membership of NALC and CAPALC and will continue to attend local network meetings where possible.</p> <p>Monitor insurance as necessary.</p> <p>Chairmanship to stay abreast of record keeping</p>

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Employment Law	<p>Monetary fine on Council.</p> <p>Reputational damage</p>		<p>The Council has the power to employ people, as contained in section 112 Local Government Act 1972. The Council follows the NALC and SLCC agreed model employment contract and national pay scales for clerks, deputy and assistant clerks and RFOs.</p> <p>A job description including person specification is created and advertised. References including if needed DBS checks are obtained prior to recruitment.</p> <p>The Clerk is an office holder and emoluments received. A salary, a payment towards expenses or a combination of these, are chargeable as employment income and there is liability for Class 1 NICs. Parish Council recruits according to employment law and registers as an employee with HMRC and operate PAYE on the income the Clerk earns.</p>	<p>Membership of NALC, CAPALC and SLCC.</p> <p>All employees have a contract of employment including implied terms</p> <p>Probationary reviews are carried out and subsequent yearly reviews and salary by Chair/Chairmanship</p> <p>Have employer liability insurance in place</p>
Annual Return	Submit within time limits	L	Employers Annual Return (P60) done via external Payroll company (LGS) is completed and submitted online with the prescribed time frame by the Clerk.	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 Parish Council Meetings.	<p>Existing procedures adequate.</p> <p>RFO/Clerk and Members have a duty to implement Standing Orders and Financial Regulations.</p>

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Insurance	Adequacy including level of cover Cost	L L	An annual review is undertaken (before the time of the policy renewal of 31/5/25) of all insurance arrangements and whats needed are in place. Employers and Employee liabilities insurance is a necessity and included within policies. Public and Products Liability limit is £10,000,000 Relevant risk assessments completed as required. H&S policy, employee & volunteer training, housekeeping & maintenance all in line with insurance requirements Financial Regulations set out agreed process and requirements	Insurance policy adequate. Insurance provision reviewed annually Risk assessment yearly
Data protection	Policy Provision	L	The Parish Council is registered with the Data Protection Agency and ICO along with holding ICO Certificate. Councillors and Clerk adhere to data protection principles and legislation - also privacy and data protection noted on email and website	Ensure annual renewal of registration ICO renewed yearly Computer systems / online accounts have multi-factor authentication. Passwords all follow guidance of numbers, capitals and special characters and renewed frequently. Many accounts request regular password changes for data protection. <i>Ensure all Councillors have this added to their</i>
Freedom of Information (FOI) Act	Policy Provision	L	The Parish Council is aware that if a substantial requests came in it could create a number of additional hours work. The Parish Council can request a fee to supplement the extra hours The Council will adopt a Model Publication scheme.	Model Publication Scheme to be adopted September 2024 Clerk to monitor any requests made under FOI.

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PHYSICAL EQUIPMENT OR AREAS

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Assets	Loss or damage Risk/damage to third party(ies) property	L	An annual asset review is undertaken. This is a key document in the management of keeping a record of Parish assets and ensuring they are in good condition. It also provides the information for the insurance provision. Councillors inspect allocated village areas and report at monthly Council meeting Councillors also aware to raise issue with Highways for example	Clerk to ensure a current asset list is provided to Councillors and insurers. Annual verification and inspection of all equipment carried out by Clerk and at least one Councillor Councillors inspect allocated village areas and report at monthly Council meeting
Maintenance	Poor performance of assets	L	All assets owned by the Parish Council are reviewed and maintained regularly. All repairs and relevant expenditure for these repairs are actioned and authorised in accordance with the correct procedures of the Parish Council. All assets are insured and reviewed annually.	BPC owns no land Assets for example benches are inspected regularly by 'nominated' councillors who will provide a verbal report, noting any required actions required. Ensure inspections and actions carried out. Assets are listed on insurance.
Notice boards and Street Furniture	Risk/damage/injury to third parties Road side safety	L	The Parish Council currently has one noticeboard , one village sign and one Village map. The Council owns a number of street furniture (benches). No formal inspection procedures are in place but any reports of damage and faults are reported to the Parish Council by Councillors and dealt with in accordance of the correct procedures of the Council. Any repairs/maintenance requirements are brought to the attention of the Parish Council. Notice boards listed on asset register and assets are on insurance cover.	Boards and items are to be inspected regularly by the Clerk. Clerk and / or Councillors to raise report in Council meeting of damage/disrepair Clerk ensures the boards and furniture are listed

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Meeting Location	Adequacy Health & Safety	L	<p>The Parish Council meeting is held in a venue considered to have appropriate facilities for the Clerk, members and the general public.</p> <p>The Parish Council Meetings are held at Bottisham Sports & Social Club (unless circumstances dictate otherwise in which case other public buildings/village college would be used). The premises and the facilities are considered to be adequate by the Clerk as responsible officer for H&S. Meetings covered by insurance.</p>	<p>Existing locations adequate.</p> <p>Venue Public Liability to be checked from time to time</p>
Council records – paper	Loss through: theft Fire damage or corruption of computer	L M	<p>The current Parish Council records are stored at the Clerks' home address, along with older ones and burial records in a secure archives file (metal box and filing cabinet). Records include correspondence, minute books and copies, records such as personnel, insurance, salaries and burials etc.</p>	<p>Damage (apart from fire) and theft is unlikely and so provision adequate.</p> <p>Risk being mitigated by scanning all paper copies into electronic format and the use of Microsoft 365.</p>
Council records - electronic	Loss through: Theft, fire, damage corruption of computer	L M	<p>The Parish Council's electronic records are stored on the Clerks' computer and on a network drive and on Microsoft 365 (Cloud based)</p> <p>Back-ups of the files are taken at regular intervals. The few paper originals received are scanned and stored/emailed to the Clerk email/database.</p> <p>Emails accessible by Clerk and Vice Chair if needed</p>	<p>Existing procedures considered adequate</p> <p>Files backed up to the Cloud and Microsoft 365.</p>