



## **FOWLMERE PARISH COUNCIL**

### **RISK ASSESSMENT COVER PAGE**

**This Risk Assessment was first adopted by Fowlmere Parish Council on 17th November 2020.**

<b>Review Date</b>	<b>Reviewed by</b>	<b>Review accepted by Full Council</b>
9th June 2022	Finance Committee	21st June 2022
16th May 2023	Full Council	16th May 2023
21st May 2024	Full Council	21st May 2024
<b>Substantial Internal Review</b>		
20th May 2025	Full Council	20th May 2025
next review May 2026		

## Fowlmere Parish Council Risk Assessment

Subject	Risk/s Identified	High / Medium / Low	Management or Control of Risk	Review / Asses / Recommendations
Precept	<ul style="list-style-type: none"> <li>Not submitted</li> <li>Not paid by DC</li> <li>Adequacy of precept</li> </ul>	<ul style="list-style-type: none"> <li>Low</li> </ul>	<ul style="list-style-type: none"> <li>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 property, for parish purposes, will be expected to realize in any one year.</li> <li>To determine the amount of precept required by the Parish Council, the Chair of Finance / the Clerk prepares a budget considering all anticipated expenditure and projects to be developed, cash balances and then determines from this the amount of precept required from the District Council.</li> <li>The Finance Committee undertakes a full budget review. This budget is then submitted to the Parish Council who formally resolves the precept amount required by January (at the latest).</li> <li>The Clerk makes the request to SCDC formally in writing as the Responsible Financial Officer of the Parish Council.</li> <li>The Parish Council is advised in April each year of the annual precept figure which is transferred via BACS (two payments annually). Transfer is directly into the Parish Council's bank account. The Clerk formally advises the Parish Council of the receipt at the next available Parish Council meeting.</li> </ul>	<ul style="list-style-type: none"> <li>Adequately Controlled</li> </ul>
Reserves (General and Earmarked)	<ul style="list-style-type: none"> <li>Adequacy</li> </ul>	<ul style="list-style-type: none"> <li>Low</li> </ul>	<ul style="list-style-type: none"> <li>During the planning/budget process, the adequacy of reserves is reviewed.</li> <li>Consideration is given to whether any sums are carried forward to the following financial year as either general reserves or earmarked reserves for particular projects.</li> </ul>	<ul style="list-style-type: none"> <li>Adequately controlled.</li> <li>Recommend general reserves are built into future budgets as well as earmarked reserves such as election costs, etc.</li> </ul>
Standing Orders	<ul style="list-style-type: none"> <li>Illegal authority</li> </ul>	<ul style="list-style-type: none"> <li>Low</li> </ul>	<ul style="list-style-type: none"> <li>The Council has Standing Orders which set out the framework in which the Parish Council can operate.</li> <li>A copy of the Standing Orders is publicly available on the Parish Council Website.</li> <li>Standing Orders to be reviewed every year.</li> </ul>	<ul style="list-style-type: none"> <li>Adequately controlled.</li> <li>Reviewed every year</li> </ul>

## Fowlmere Parish Council Risk Assessment

Subject	Risk/s Identified	High / Medium / Low	Management or Control of Risk	Review / Asses / Recommendations
Financial Regulations	<ul style="list-style-type: none"> <li>Illegal authority</li> </ul>	<ul style="list-style-type: none"> <li>Low</li> </ul>	<ul style="list-style-type: none"> <li>In April 2019, the PC adopted the Model Financial Regulations published in template form by NALC.</li> <li>NALC has issued regular updates to these Model Financial Regulations which have been adopted.</li> <li>A copy of the Financial Regulations is publicly available on the Parish Council Website.</li> <li>Financial Regulations to be reviewed every year.</li> </ul>	<ul style="list-style-type: none"> <li>Adequately controlled.</li> <li>Reviewed every year</li> </ul>
Financial Reporting and auditing	<ul style="list-style-type: none"> <li>Information</li> <li>Communication</li> <li>Compliance</li> </ul>	<ul style="list-style-type: none"> <li>Low</li> </ul>	<ul style="list-style-type: none"> <li>A financial update is included at every Full Council meeting and full finances at every Finance Committee Meeting. This is signed by the respective Chairman and is maintained by the Clerk in Parish Council records and reviewed as part of the financial audit by the Internal Auditor annually.</li> <li>An internal audit (auditor appointed by the Parish Council) and external audit (auditor appointed by the Audit Commission) is conducted annually on the financial aspects of the Council.</li> <li>Results are presented to the Parish Council.</li> </ul>	<ul style="list-style-type: none"> <li>Adequately Controlled</li> </ul>
Cash	<ul style="list-style-type: none"> <li>Loss through theft or dishonesty</li> </ul>	<ul style="list-style-type: none"> <li>Low</li> </ul>	<ul style="list-style-type: none"> <li>Petty cash is no longer kept.</li> <li>Cash transactions are now very rarely used.</li> </ul>	<ul style="list-style-type: none"> <li>Minimal Risk</li> </ul>

## Fowlmere Parish Council Risk Assessment

Subject	Risk/s Identified	High / Medium / Low	Management or Control of Risk	Review / Asses / Recommendations
Bank and Banking	<ul style="list-style-type: none"> <li>• Cash Handling</li> <li>• Cash Banking</li> <li>• Loss</li> <li>• Charges</li> </ul>	• Low	<ul style="list-style-type: none"> <li>• The Parish Council has five bank accounts. 1x current account (Unity Trust) and 4x reserve accounts (Unity Trust, Cambridge Building Society, Redwood Bank and Hampshire Trust Bank).</li> <li>• The Clerk pays all monies received into the Unity Trust current account. Where possible, all payments are made using bank transfers, or using cheques if bank transfer is not possible, drawn on the Unity Trust Bank current account, or by Direct Debit.</li> <li>• Four Parish Councillors are authorised signatories for cheques and bank transfer from all Bank accounts.</li> <li>• All bank transfers are authorised electronically by two signatories.</li> <li>• All cheques are signed by two signatories.</li> <li>• The Clerk is authorised to have third party contact with the banks for telephone and postal contact.</li> <li>• The Clerk is the receiver and keeper of all bank statements and bank papers.</li> <li>• The Clerk prepares monthly bank reconciliations after the statements have been received to ensure all receipts and payments are in order.</li> <li>• The bank transactions are included on Full Council agendas and reviewed by the Parish Council each meeting.</li> </ul>	<ul style="list-style-type: none"> <li>• Adequately Controlled</li> </ul>
Best Value Accountability	<ul style="list-style-type: none"> <li>• Work awarded incorrectly</li> <li>• Overspend on services</li> </ul>	• Low	<ul style="list-style-type: none"> <li>• When less than £750 The Clerk shall seek good value for money.</li> <li>• The Clerk shall strive to obtain 3 estimates when the price is between a £750 and £5,000.</li> <li>• The Clerk will obtain 3 quotes where the value is above £5,000 and below £60,000.</li> <li>• If the work is above £60,000 it will be put out to tender according to The Procurement Act 2023</li> <li>• At all times, the Clerk will seek value for money and ensure as far as possible that the best available terms are obtained.</li> </ul>	<ul style="list-style-type: none"> <li>• Adequately Controlled</li> </ul>

## Fowlmere Parish Council Risk Assessment

Subject	Risk/s Identified	High / Medium / Low	Management or Control of Risk	Review / Asses / Recommendations
Salaries and Pension	<ul style="list-style-type: none"> <li>• Wrong salary paid</li> <li>• Wrong Pension contributions paid</li> <li>• Wrong hours paid</li> <li>• Wrong rate paid</li> <li>• Wrong deductions for NI/Tax</li> </ul>	• Low	<ul style="list-style-type: none"> <li>• The Parish Council authorise the appointment of the Clerk and seeks advice from NALC / CAPALC regarding salary.</li> <li>• A review of salaries is undertaken each year in line with preparing for the precept and becomes effective from 1 April each year.</li> <li>• Payslips are produced by the payroll company monthly.</li> <li>• The Clerk is contracted to work 87 hours per month, and this is paid by bank transfer standing order which is updated as appropriate.</li> <li>• If additional hours are incurred during the month, these are hours presented as an overtime claim to be agreed at a Council meeting or Finance Committee meeting.</li> <li>• Agreed overtime is added to the following payslip.</li> <li>• Pension contributions are increased annually in line with instructions from the Pensions Regulator, and the contributions are paid by direct debit from the Parish Council's Unity Trust account.</li> <li>• Employee # 1 (Clerk) – Contract of Employment and job description in place and copy held in Parish Council records.</li> </ul>	• Adequately Controlled
Employers Annual Return	<ul style="list-style-type: none"> <li>• Submit within time limits</li> </ul>	• Low	<ul style="list-style-type: none"> <li>• The payroll company completes the payslips and performs payroll tasks on behalf of Fowlmere PC on a monthly basis.</li> <li>• The Employers Annual return is sent to HMRC by the payroll company.</li> </ul>	• Adequately Controlled
Councillors Allowance	<ul style="list-style-type: none"> <li>• Councillor over-payments</li> <li>• Income tax deduction</li> </ul>	• Low	<ul style="list-style-type: none"> <li>• No formal allowances are allocated to Parish Councillors.</li> <li>• Where an out of pocket expense is incurred, this would be reimbursed back to the Parish Councillor upon display of suitable expense receipts and authorisation by the Parish Council.</li> <li>• The reimbursement would usually be in the form of a bank transfer (or a cheque if bank transfer is not possible).</li> </ul>	• Adequately Controlled
Election Costs	<ul style="list-style-type: none"> <li>• Potential of an election with associated costs</li> </ul>	• Low	<ul style="list-style-type: none"> <li>• The Council is able to make adequate budget provision for a future election by maintaining an earmarked reserve.</li> <li>• The Clerk obtains a quotation periodically from SCDC as part of the precept planning exercise.</li> </ul>	• Adequately Controlled

## Fowlmere Parish Council Risk Assessment

Subject	Risk/s Identified	High / Medium / Low	Management or Control of Risk	Review / Asses / Recommendations
Data Protection	<ul style="list-style-type: none"> <li>Non-Compliance</li> </ul>	<ul style="list-style-type: none"> <li>Low</li> </ul>	<ul style="list-style-type: none"> <li>Registered with the Information Commissioner's Office.</li> <li>The Parish Council have prepared and maintain the required documents to comply with GDPR, and have published a General Privacy Notice for the Public on the Parish Council's website.</li> <li>These documents will be monitored and updated as necessary.</li> </ul>	<ul style="list-style-type: none"> <li>Adequately Controlled</li> </ul>
Freedom of Information Act - Publication Scheme	<ul style="list-style-type: none"> <li>Non-Compliance with the Act - Publication Scheme</li> </ul>	<ul style="list-style-type: none"> <li>Low</li> </ul>	<ul style="list-style-type: none"> <li>The PC subscribe annually to the Data Protection Policy - the model Publication Scheme issued by the Information Commissioner and produce a publication 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.</li> <li>The Parish Council would be informed of any impacts to requests made.</li> </ul>	<ul style="list-style-type: none"> <li>Adequately controlled.</li> <li>Recommend publication guide is reviewed and updated annually</li> </ul>
VAT	<ul style="list-style-type: none"> <li>VAT analysis</li> <li>Maintain records</li> <li>Charged on purchases</li> <li>Re-claim within time limits</li> </ul>	<ul style="list-style-type: none"> <li>Low</li> </ul>	<ul style="list-style-type: none"> <li>The Clerk analyses any VAT charged on purchases within the accounting spreadsheets and maintains all VAT receipts within Parish Council records.</li> <li>The Clerk produces a VAT refund analysis periodically and makes a claim to HMRC for recovery of the amounts.</li> <li>The refund is received via BACS transfer and the Clerk notifies the Parish Council at the next available meeting.</li> <li>All documentation in relation to the process is maintained in Council records.</li> </ul>	<ul style="list-style-type: none"> <li>Adequately Controlled</li> </ul>
Training	<ul style="list-style-type: none"> <li>Lack of training can lead to poor quality decisions being taken</li> </ul>	<ul style="list-style-type: none"> <li>Low</li> </ul>	<ul style="list-style-type: none"> <li>The Clerk attends regular training session where appropriate, and also attends SLCC branch meetings regularly.</li> <li>Parish Councillors are encouraged to attend training where applicable (whether new training or refresher training).</li> <li>All New Councillors will be provided with relevant information and training made available to them.</li> </ul>	<ul style="list-style-type: none"> <li>Adequately Controlled</li> </ul>

## Fowlmere Parish Council Risk Assessment

Subject	Risk/s Identified	High / Medium / Low	Management or Control of Risk	Review / Asses / Recommendations
Minutes, Agendas and Statutory Notices and Documents	<ul style="list-style-type: none"> <li>• Accuracy of Minutes</li> <li>• Business conducted legally</li> </ul>	• Low	<ul style="list-style-type: none"> <li>• Minutes are produced by the Clerk and issued in draft to Parish Councillors for their review. The draft minutes are publicly available on the parish council website as per the transparency code 2015.</li> <li>• Draft minutes are approved at a subsequent meeting and signed by the Chairman as an accurate record.</li> <li>• Signed minutes are maintained by the Clerk and kept in Parish Council records.</li> <li>• Approved minutes are displayed on the PC website and notice board.</li> <li>• Notices, summons and agendas of Parish Council Meetings are produced within the prescribed timeframe and issued to Members of the Parish Council.</li> <li>• The same are also displayed on Parish Council notice board and website once approved.</li> </ul>	<ul style="list-style-type: none"> <li>• Adequately Controlled</li> </ul>
Members Interests	<ul style="list-style-type: none"> <li>• Conflict of Interest</li> </ul>	• Low	<ul style="list-style-type: none"> <li>• 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 on the agenda.</li> <li>• Register of Interest forms should be reviewed and updated by individual members and re-submitted within 28 days of any change occurring.</li> <li>• Councillors reminded to review their register of interests at each Annual Meeting of the Council.</li> </ul>	<ul style="list-style-type: none"> <li>• Adequately Controlled</li> </ul>
Insurance	<ul style="list-style-type: none"> <li>• Adequacy</li> <li>• Cost</li> </ul>	• Low	<ul style="list-style-type: none"> <li>• An annual review is undertaken (at the time of the policy renewal) of all insurance arrangements in place.</li> <li>• A comparative quotation should be obtained every couple of years to ensure best value.</li> </ul>	<ul style="list-style-type: none"> <li>• Adequately Controlled</li> </ul>
Assets	<ul style="list-style-type: none"> <li>• Loss or Damage to PC assets.</li> <li>• Risk to third party property or individuals</li> </ul>	• Low	<ul style="list-style-type: none"> <li>• An annual review of assets is undertaken at the time of the insurance policy renewal.</li> </ul>	<ul style="list-style-type: none"> <li>• Adequately Controlled</li> <li>• Asset register to be reviewed annually.</li> </ul>

## Fowlmere Parish Council Risk Assessment

Subject	Risk/s Identified	High / Medium / Low	Management or Control of Risk	Review / Asses / Recommendations
Maintenance	<ul style="list-style-type: none"> <li>Poor performance of assets or amenities</li> <li>Loss of income</li> <li>Risk of damage to third parties</li> </ul>	• Low	<ul style="list-style-type: none"> <li>All assets owned by the Parish Council are regularly reviewed, inspected and maintained.</li> <li>All repairs and relevant expenditure for these repairs are actioned/authorised in accordance with the correct procedures of the Parish Council.</li> </ul>	• Adequately Controlled
Recreation areas	<ul style="list-style-type: none"> <li>Risk, damage or injury to third parties</li> </ul>	• Low	<ul style="list-style-type: none"> <li>Annual independent inspections of the Play Areas are carried out.</li> <li>Recommendations are implemented. The play equipment is also regularly inspected by councillors (monthly).</li> <li>A separate risk assessment was undertaken during the COVID-19 pandemic to ensure that appropriate measures were put into place to allow the Play Areas to remain operational in line with government guidance.</li> </ul>	• Adequately Controlled
Notice Boards	<ul style="list-style-type: none"> <li>Risk, damage or injury to third parties</li> <li>Road side safety</li> </ul>	• Low	<ul style="list-style-type: none"> <li>The Parish Council has one notice board sited on The Swan House Inn, which is included on the insurance schedule.</li> <li>The Clerk is mindful of roadside safety when carrying out duties at the notice board.</li> </ul>	• Adequately Controlled
Benches	<ul style="list-style-type: none"> <li>Risk, damage or injury to third parties</li> </ul>	• Low	<ul style="list-style-type: none"> <li>The Parish Council has several benches which are regularly maintained.</li> <li>The Parish Council has several benches which are regularly maintained.</li> </ul>	• Adequately Controlled
Trees, Grass, Hedges and Verges	<ul style="list-style-type: none"> <li>Risk, damage or injury to third parties</li> </ul>	• Low	<ul style="list-style-type: none"> <li>The Parish Council has areas of grass that are maintained via a contractor.</li> <li>Other work in the village is undertaken by properly qualified / specialist contractors.</li> </ul>	• Adequately Controlled
Meeting Locations	<ul style="list-style-type: none"> <li>Adequacy</li> <li>Health &amp; Safety</li> </ul>	• Low	<ul style="list-style-type: none"> <li>The Parish Council Meetings are held in either the Old Social Club (Village Hall), Schoolroom (URC Church) or The Pluck Room (St Mary's Church).</li> <li>The Parish Council considers the facilities are adequate for the Clerk, Councillors and Public who attend from a Health &amp; Safety perspective.</li> </ul>	• Adequately Controlled

## Fowlmere Parish Council Risk Assessment

Subject	Risk/s Identified	High / Medium / Low	Management or Control of Risk	Review / Asses / Recommendations
Parish Council Official Records and Papers	<ul style="list-style-type: none"> <li>Loss through theft or fire damage</li> </ul>	<ul style="list-style-type: none"> <li>Low</li> </ul>	<ul style="list-style-type: none"> <li>The Parish Council official records and papers are stored at the home of the Clerk, and historical papers are stored in the Cemetery Chapel</li> </ul>	<ul style="list-style-type: none"> <li>Adequately Controlled</li> </ul>
Electronic Records	<ul style="list-style-type: none"> <li>Loss through theft or fire damage</li> <li>Corruption of computer</li> </ul>	<ul style="list-style-type: none"> <li>Low</li> </ul>	<ul style="list-style-type: none"> <li>The Parish Council electronic records are stored on the Parish Council's laptop which is password protected.</li> <li>Back-ups are made monthly, using 'Dropbox'.</li> </ul>	<ul style="list-style-type: none"> <li>Adequately Controlled</li> </ul>
Defibrillator	<ul style="list-style-type: none"> <li>Risk of not working when needed</li> </ul>	<ul style="list-style-type: none"> <li>Low</li> </ul>	<ul style="list-style-type: none"> <li>The Clerk carries out weekly visual checks of Defibrillator and its housing and quarterly audible checks as recommended by the manufacturer.</li> </ul>	<ul style="list-style-type: none"> <li>Adequately Controlled</li> </ul>